City of Franklin Regular Meeting
April 14, 2026 6:00 PM City Hall

1. **Call Meeting to Order Roll Call**
2. **Verification of Open Meetings Notice**

I encourage residents to participate in our council meetings. Public comment is an essential part of our democratic process. To ensure everyone has a fair opportunity to speak, we are implementing a three-minute time limit for each speaker per topic during the public comments section. This will allow us to hear from as many community members as possible. We appreciate your understanding and cooperation as we work to create a space that is respectful and open to all. Thank you

3. Mayor Communications
    - SAVE the DATE - July 1, 2026 -
4. **Consent Agenda**
    - 4.a. Minutes of the previous meetings
    - 4.b. Treasurer's Report
    - 4.c. Budget Report
    - 4.d. **CLAIMS**
        - All approved claims, except for Duncan Welding, will be processed in a separate motion.
    - 4.e. Permits:Tonda Mattison, sprinlker permit; Jim Rayburn/Brittany Sprague, fence permit; Jr Stover, new structure.
    - 4.f. Franklin County Sheriff's report
5. **Discussion and Action Items**
    - 5.a. Discussion and reporting of 2025 Audit report from AMGL
    - 5.b. Discussion and action on the Franklin Chamber of Commerce's request to close certain streets during the June Jamboree on June 6, 2026.
    - 5.c. Discussion and action approval of a $619.12 invoice from Duncan Welding for services to the City of Franklin.
    - 5.d. Discussion and action on revising the personal manual
    - 5.e. Discussion and action on the resignation of Drew Boston, the City's water/sewer/floodplain administrator.
    - 5.f. Discussion and action on reviewing and possibly listing the following job openings:
        - Floodplain Administrator
        - Zoning Administrator
        - Ordinance officer

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- Water/Sewer Supt.
- Dog enforcement
- Park caretaker
- Cemetery caretaker
- Property Manager/apartment building
- Maintenance/apartment building

5.g. Discussion and action naming the building and signage
Name Ideas:

- Hutchins Square
- Marcellus Square
- Marcellus Flats
- Hutchins Flats
- Hutchins Building
- Marcellus Building

5.h. Discussion and action on surplus property of twenty-five globe park lights.
5.i. Discussion and action on hiring South Central Economic Development District to review some properties for the nuisance program.
5.j. Discussion and action on the renewal of group health insurance with BCBS of NE increased by 2.30%, Delta Dental increased by 5% insurance, and Vision increased 0%.
5.k. Discussion and update on Marcellus building project.

- Windows/Doors
- Brick for front of the building
- Parking for tenants and commercial space
- Parking allowed in the alley
- Marketing a website for the apartments
- Advertising for the property manager/maintenance

5.l. Discussion and action on final payment to AB Creative, Inc for $39,356.66 for the playground equipment for the RCRP grant.
5.m. Discussion and action on approval of South Central Economic Development District invoice#2081 for 75% general administration budget for RCRP grant
5.n. Discussion and action on approval of Morton Construction concrete patio for the west shelter for $17,932.00 for the RCRP grant.
5.o. Discussion and action on approval of RMV Construction #9 for $59,760.90 for the NAHTF grant, rehabilitation construction work of: framing, flooring, and electric rough-in
5.p. Discussion and action on approval of Erickson Sullivan Architects invoice#13-35024 for $3712.50 for the NAHTF grant for engineering project management services.

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5.q. Discussion and action on approval of reimbursement of payment request for NAHTF funds payment #9.

- RMV Construction $59,760.90
- ESA $3,712.50
- **Total funds requested: $63,473.40**

6. **Resolution**
   6.a. Resolution 2026–03 for Salaries for Summer employees
7. **Public Comments**
8. **Adjourn**

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SAVE THE DATE

JULY 1, 2026

CELEBRATION OF THE **NEW** CITY PARK FEATURES

MORE INFORMATION TO FOLLOW LATER ON THIS EVENT

ON THE CITY'S FACEBOOK PAGE, WEBSITE, AND FRANKLIN CO. CHRONICLE.

*PARK FEATURES MADE POSSIBLE THROUGH A NEBRASKA DEPARTMENT OF ECONOMIC DEVELOPMENT GRANT

Franklin, Nebraska
March 10, 2026

A meeting of the Mayor and Council of the City of Franklin, Nebraska was held at City Hall in said City on March 10, 2026, at 6:00 PM

Upon roll call, the following board members were in attendance: Margaret Siel, Dave Duncan, Dave Platt, Mike Stephens, Sandy Urbina.

Mayor Siel gave notice that a copy of the Open Meetings Act was properly posted in the Council Chambers.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgement of receipt of the notice and agenda was communicated in the advance notice as in the notice to the board members of this meeting. All proceedings hereafter shown were taken while the convened meeting was held open to the attendance of the public.

Motion made by Dave Platt, seconded by Mike Stephens to approve and/or receive the items on the Consent Agenda and to waive the oral reading of the minutes. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

5 R REPAIR	MAINT.	$315.43
AFLAC	INS.	$636.26
ARMOR EQUIPMENT	MAINT.	$3,453.70
BELLAMY LAW	FEE	$1,300.00
BCBS	INS.	$10,589.32
BLACK HILLS	GAS	$344.59
CHRISTIE MALL	SERV.	$80.00
CITY OF FRANKLIN	FEE	$143.49
CITY OF HOLDREGE	DISP.FEE	$2,690.19
CONSERVICE/GITSIT	FEE	$265.43
CORE & MAIN LP	MAINT.	$901.32
CPI	FUEL	$193.95
DELTA DENTAL	INS.	$581.28
DUNCAN WELDING	MAINT.	$212.10
DUTTON LAINSON	DIST.SUPPLY	$8,593.04
EAKES	FEE	$44.99
EFTPS	PAYROLL	$8,768.92

ELECTRIC FUND	ELECTRIC	$4,894.35
ELIZABETH BULLOCK	REIMB. UB	$110.94
ERICKSON SULLIVAN ARCHT.	FEE	$3,712.50
FELZIEN, KARSEN	FEE	$390.00
FRANKLIN AUTO PARTS	MAINT.	$849.73
FRANKLIN CO SHERIFF	FEE	$6,032.00
FREEDOM CLAIMS	FEE	$3,000.00
GLENWOOD TELE.	PHONE	$534.31
GOLDSTAR	MAINT.	$5,245.28
HOMETOWN LEASING	FEE	$423.78
ISLAND SPRINKLER SUPPLY	MAINT.	$912.24
JEO CONSUTLING GROUP	FEE	$7,983.75
JOHN DEERE FINANCIAL	MAINT.	$318.21
KIM NADEN	SCHOOL	$443.63
MADISON LIFE	INS	$56.30
MG TRUST	FEE	$7,463.34
MICHAEL TODD	SUPPLIES	$79.43
MID AMERICAN RESEARCH	MAINT.	$446.93
MURPHY TRACTOR	MAINT.	$1,749.41
NE DEPT OF REV	SALES TAX	$7,437.73
NE DEPT OF REV	PAYROLL	$1,863.27
NE DEPT OF ENVIRO. & ENERGY	FEE	$250.00
NDEE	FEE	$40.00
NUESYNERGY INC	PAYROLL	$653.66
PAYROLL	PAYROLL	$27,928.16
PITSTOP	SUPPLIES/FUEL	$321.97
PLANK'S HWDE	SUPPLY	$131.32
QUADIENT FINANCE	POSTAGE	$350.00
R & R SALES	MAINT.	$16.87
RIGHTWAY GROCERY	SUPP.	$34.34
RMV CONST.	GRANT/NAHTF	$122,815.80
S.E. SMITH & SONS	SUPPLIES	$3,101.72
SANITATION PRODUCTS	MAINT.	$687.85

SARGENT DRILLING	MAINT.	$2,144.91
SCEDD	FEE	$4,950.00
SOUTHERN POWER	FEE	$60,422.84
T & R ELECTRIC	MAINT.	$2,301.21
TEXT MY GOV	FEE	$2,800.00
TWO RIVERS PUBLIC HEALTH	FEE	$200.00
U.S. BANK	SUPPLY	$5,338.09
VAN DIEST SUPPLY	SUPPLY	$2,371.60
VERIZON	PHONE	$79.95
VISION METERING LLC	SUPPLY	$521.00
VISION SERVICE PLAN	INS	$174.39
WAPA	FEE	$5,969.17
	TOTAL	$336,665.99

Motion made by Sandy Urbina, seconded by Mike Stephens to approval of a $212.10 invoice from Duncan Welding for services to the City of Franklin. Motion Passed.
Duncan: Abstain (With Conflict), Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 3, Nay: 0, Abstain (With Conflict): 1

Todd Siel, General Manager of the Lower Republican Natural Resource District (NRD), met with the council to discuss matters related to the district's upcoming contract renewal in 2029. The conversation focused on current water usage and included an update on a project the NRD has received, which aims to connect additional customers to the water system.

Motion made by Mike Stephens, seconded by Sandy Urbina to approve Resolution 2026-01 Franklin Housing Authority DBA Golden Age Village, Franklin, Nebraska. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Dave Duncan to approve Resolution 2026-02 Vacant Property Registry Program - Appoint program Administrator, South Central Economic Development District. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Dave Duncan to Introduced ORDINANCE No. 967: AN ORDINANCE OF THE CITY OF FRANKLIN, NEBRASKA PERTAINING TO THE KEEPING OF INOPERABLE AND UNLICENSED VEHICLES; TO DECLARE SUCH VEHICLES TO BE A NUISANCE; TO AMEND SEC. 6-360 OF THE MUNICIPAL CODE; TO REPEAL THE ORIGINAL SECTION; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO DECLARE AN EFFECTIVE DATE. AMENDED MARCH 10, 2026. Mayor Siel declares motion adopted by 4-0 vote of the council and statutory rule

suspended for consideration of said ordinance to be read three times. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0
Motion made by Dave Duncan, seconded by Sandy Urbina to ORDINANCE No. 967; AN ORDINANCE OF THE CITY OF FRANKLIN, NEBRASKA PERTAINING TO THE KEEPING OF INOPERABLE AND UNLICENSED VEHICLES; TO DECLARE SUCH VEHICLES TO BE A NUISANCE; TO AMEND SEC. 6-360 OF THE MUNICIPAL CODE; TO REPEAL THE ORIGINAL SECTION; TO PROVIDE FOR PUBLICATION IN PAMPHLET FORM; AND TO DECLARE AN EFFECTIVE DATE. AMENDED MARCH 10, 2026. Dave Duncan moves for final passage, seconded by Urbina. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Mike Stephens, seconded by Dave Duncan to ORDINANCE 968 - VACANT PROPERTY REGISTRY (VPR) AN ORDINANCE OF THE CITY OF FRANKLIN, FRANKLIN COUNTY, NEBRASKA TO ADOPT VACANT PROPERTY REGISTRATION PROVISIONS AS PART OF CHAPTER 4 ARTICLE 3, and add Section 4-310 Registration of Vacant Properties TO THE CITY OF FRANKLIN, MUNICIPAL CODE; TO REPEAL ANY CONFLICTING ORDINANCES; TO ORDER THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM; . Mayor Siel declares motion adopted by 4-0 vote of the council and statutory rule suspended for consideration of said ordinance to be read three times. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0
Motion made by Mike Stephens, seconded by Sandy Urbina to moves for final passage of ORDINANCE 968 - VACANT PROPERTY REGISTRY (VPR) AN ORDINANCE OF THE CITY OF FRANKLIN, FRANKLIN COUNTY, NEBRASKA TO ADOPT VACANT PROPERTY REGISTRATION PROVISIONS AS PART OF CHAPTER 4 ARTICLE 3, and add Section 4-310 Registration of Vacant Properties TO THE CITY OF FRANKLIN, MUNICIPAL CODE; TO REPEAL ANY CONFLICTING ORDINANCES; TO ORDER THE PUBLICATION OF THIS ORDINANCE IN PAMPHLET FORM. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Mike Stephens to approve 2026 Vacant Property Registry Program - Agreement with SCEDD (South Central Economic Development District). Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Mike Stephens to approve the One- & Six-year plan submitted by Barry Rubendall. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Mike Stephens, seconded by Dave Duncan to approve a surplus spring tooth harrow from the street department and place the item on the Macon Lions sale March 19, 2026. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Dave Duncan, seconded by Mike Stephens to approve hiring Charity Olson as the pool manager at $16.50 per hour with subject to pool operator license. No changes to admission prices or opening date. We will set lifeguard wages at the April 2026 meeting. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Mike Stephens to approving payment to RMV Construction LLC for $122,815.80 for rehabilitation construction work of: general conditions and site costs including continued demolition work (now at 98% complete), structural steel (front steel beam was being fabricated), rough carpentry work (floor sheathing, all framing), liner (vapor barrier work below walls), and fees. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Dave Platt, seconded by Sandy Urbina to approve Erickson Sullivan Architects invoice for $3712.50 for engineering management services. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Dave Platt to approve payment to SCEDD (South Central Economic Development District) of $4,950.00 for the Grant Administration benchmark spending 50% of rehabilitation expenses met. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Sandy Urbina, seconded by Mike Stephens to approve reimbursement of payment request for NAHTF funds payment #8 RMV Construction $122,815.80; Erickson Sullivan Arch. $3,712.50; SCEDD $4,950.00 Total Trust funds requested: $131,478.30. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Motion made by Dave Duncan, seconded by Dave Platt to approve the formal recommendation on the contractors selected on Thursday, February 26, 2026, by the park committee after the committee scored the request for proposals for the following items: Shelter: Purchased from Paulsen's Automotive (Jr Stover contact) for $14,739.30. Concrete: Bid awarded to Morten Construction out of Kearney for $17,932.00. Globe Lighting: Contract awarded to Dutton Lansing Company to replace 25 globe lights for $37,233.50. Motion Passed.
Duncan: Yea, Platt: Yea, Stephens: Yea, Urbina: Yea
Yea: 4, Nay: 0

Discussion on the committee updates; personnel manual, Marg, Dave and Raquel will work on the updates and present at a future council meeting; Safety committee, Dave Duncan and Sandy

Urbina are going to work on updates and present at a future meeting, Dave Platt is going to work with Mike Bower on figuring out an open house date for the power plant this summer.

Public comments:
Connie Schmidt, 613 12th Ave; concerning red cross lifeguard certification, supports vacant property registry. Steve Dallman, 1610 O St, suggestions on placement of public comments and when the public can speak during the meeting to ask speakers questions limits the visitor's opportunity. Helen Sweet, 922 J St, asking about conflict of interest on bids.

Adjourn meeting at 8:09 PM

ATTEST:

Raquel Felzien, City Clerk

APPROVED:

Margaret Siel, Mayor

Franklin, Nebraska
March 24, 2026

A meeting of the Ball Park Board of the City of Franklin, Nebraska was held at City Hall in said City on March 24, 2026, at 5:00 PM

Upon roll call, the following board members were in attendance: **Present:** Dave Duncan, Kathy Peterman, Ale Siel, Zach Siel, Kelsey Sindt, **Absent:** Webb Antholz..

Chairperson Sindt gave notice that a copy of the Open Meetings Act was properly posted in the Council Chambers.

Notice of this meeting was simultaneously given to all members and a copy of their acknowledgement of receipt of the notice and agenda was communicated in the advance notice as in the notice to the board members of this meeting. All proceedings hereafter shown were taken while the convened meeting was open to the attendance of the public.

Motion made by Kelsey Sindt, seconded by Ale Siel to approve minutes from previous meetings. Motion Passed.
Antholz: Absent, Duncan: Yea, Peterman: Yea, Siel: Yea, Siel: Yea, Sindt: Yea
Yea: 5, Nay: 0, Absent: 1

Motion made by Kelsey Sindt, seconded by Kathy Peterman to Approve hiring Mark Florom for 2026 Ballpark Manager for $2000 with a potential $500 bonus at the end of the season. Motion Passed.
Antholz: Absent, Duncan: Yea, Peterman: Yea, Siel: Yea, Siel: Yea, Sindt: Yea
Yea: 5, Nay: 0, Absent: 1

Motion made by Ale Siel, seconded by Kathy Peterman to approve a donation of $100 to FCCLA for helping taking gate in 2025. Motion Passed.
Antholz: Absent, Duncan: Yea, Peterman: Yea, Siel: Yea, Siel: Yea, Sindt: Yea
Yea: 5, Nay: 0, Absent: 1

Meeting adjourned at 5:23 pm.

Submitted by:
Michelle Kahrs
Secretary

Cornerstone Bank & SCSB	for APRIL 14, 2026 meeting				
Beginging Balance	$857,682.16				
Credit Transactions	$457,888.72				
Debit Transactions	$343,318.36				
ending bank balance	$972,252.52				
C & D Enterprise Fund	$80,459.59				
Farmers State Bank Trust/ Health Acct	$66,737.35				
TOTAL OF ALL CHECKING ACCOUNTS	**$1,119,449.46**				
CD BALANCES CORNERSTONE BANK (C	**CERTIFICATE VALUE**	**INTEREST EARNED**	**RATE**	**MATURITY DATE**	**ACCOUNT TERM**
CSB CD#114064	$55,647.70	$332.83	3.70%	08/05/2026	7 MONTHS
CSB CD# 115430	$283,904.00	$0.00	3.70%	9/20/2026	7 MONTHS
CSB CD#127419	$156,351.81	$0.00	3.84%	7/9/2026	7 MONTHS
CSB CD#128049	$308,912.26	$0.00	3.70%	08/06/2026	7 MONTHS
CSB CD#128711	$181,667.20	$0.00	3.70%	08/26/2026	7 MONTHS
CSB CD#135024	$79,127.04	$470.43	3.70%	8/26/2026	7 MONTHS
CSB CD#137368	$57,579.99	$0.00	3.99%	5/9/2026	7 MONTHS
CSB CD#137370	$57,040.72	$0.00	3.99%	5/9/2026	7 MONTHS
Total CBS:	**$1,180,230.72**	**$803.26**			
SOUTH CENTRAL STATE BANK (SCS	**CERTIFICATE VALUE**	**INTEREST EARNED**	**RATE**	**MATURITY DATE**	**ACCOUNT TERM**
SCSB CD#405884	$55,430.48	$0.00	3.70%	06/07/2026	5 MONTHS
SCSB CD#405922	$454,923.34	$2,842.66	3.70%	8/21/2026	5 MONTHS
SCSB CD#405923	$335,925.00	$2,099.08	3.70%	08/21/2026	5 MONTHS
Total SCSB:	**$846,278.82**	**$4,941.74**			
Total CD's Investments:	**$2,026,509.54**	**$5,745.00**			
GRAND TOTAL CHECKING & CD'S:	**$3,145,959.00**				

BUDGET REPORT

CALENDAR 3/2026, FISCAL 6/2026

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
		ADMIN DEPARTMENT				
05-00-4100	PROPERTY TAX	8,133.54	59,165.44	23.84	188,966.23	248,131.67
05-00-4103	CITY SALES TAX		35,891.23	29.91	84,108.77	120,000.00
05-00-4211	STATE EQUALIZATION PYMT		22,972.69	15.85	122,011.11	144,983.80
05-00-4300	INTEREST		263,416.35	1,053.67	238,416.35-	25,000.00
05-00-4305	MISC REVENUES	142.50	7,182.50	57.46	5,317.50	12,500.00
05-00-4310	DOG LICENSE/IMPOUND FEES				500.00	500.00
05-00-4320	LIQUOR/TOBACCO LICENSE		900.00	25.71	2,600.00	3,500.00
05-00-4340	FINES & FEES	587.00	1,908.00	25.44	5,592.00	7,500.00
05-00-4343	GRANT MONEY - CDBG				10,000.00	10,000.00
05-00-4348	MOSQUITO SPRAYING/BLOOMINGTON		185.00		185.00-	
05-00-4380	FRANCHISE FEES		3,203.73	64.07	1,796.27	5,000.00
05-00-4400	INSURANCE PROCEES				10,000.00	10,000.00
05-00-4611	HSA REIMBURSEMENT	771.23	4,871.62		4,871.62-	
	ADMIN TOTAL	9,634.27	399,696.56	68.08	187,418.91	587,115.47
		SUMMER RECREATION DEPARTMENT				
05-01-4010	BALL PARK REGISTRATIONS	1,000.00	1,625.00	65.00	875.00	2,500.00
05-01-4014	BALL PARK ADMISSIONS				4,000.00	4,000.00
05-01-4016	BALL PARK CONCESSIONS		603.54		603.54-	
05-01-4640	SUMMER REC DONATIONS		50.00	2.50	1,950.00	2,000.00
	SUMMER RECREATION TOTAL	1,000.00	2,278.54	26.81	6,221.46	8,500.00
		POOL DEPARTMENT				
05-03-4014	POOL ADMISSIONS				5,000.00	5,000.00
05-03-4016	POOL CANDY				1,500.00	1,500.00
05-03-4017	SWIMMING LESSONS				1,500.00	1,500.00
05-03-4108	SWIM TEAM REVENUE				300.00	300.00
05-03-4303	POOL MISC REVENUE				200.00	200.00
	POOL TOTAL	.00	.00	.00	8,500.00	8,500.00
		PARK DEPARTMENT				
05-04-4015	RV PARK INCOME		1,995.28	99.76	4.72	2,000.00
05-04-4343	GRANT MONEY		10,000.30	1.67	589,999.70	600,000.00
	PARK TOTAL	.00	11,995.58	1.99	590,004.42	602,000.00
		LIBRARY DEPARTMENT				
05-08-4018	LIBRARY INCOME	97.50	498.25	33.22	1,001.75	1,500.00
05-08-4305	MISC REVENUE - LIBRARY				500.00	500.00
	LIBRARY TOTAL	97.50	498.25	24.91	1,501.75	2,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
		CEMETERY DEPARTMENT				
05-11-4020	CEMETERY INCOME	600.00	5,375.00	67.19	2,625.00	8,000.00
	CEMETERY TOTAL	600.00	5,375.00	67.19	2,625.00	8,000.00
	GENERAL TOTAL	11,331.77	419,843.93	34.52	796,271.54	1,216,115.47
		ADMIN DEPARTMENT				
12-00-4230	HIGHWAY ALLOCATIONS - STR		75,279.11	44.74	92,967.89	168,247.00
12-00-4231	MOTOR VEHICLE FEES - STR	1,419.16	11,270.92	56.35	8,729.08	20,000.00
12-00-4321	ROAD TAX - STR	165.90	1,203.96	24.08	3,796.04	5,000.00
12-00-4331	MOTOR VEHICLE SALESTAX RECEIPT		8,339.76	27.80	21,660.24	30,000.00
12-00-4400	SALE OF EQUIPMENT				5,000.00	5,000.00
12-00-4611	HSA REIMBURSEMENT		1.22		1.22-	
	ADMIN TOTAL	1,585.06	96,094.97	42.10	132,152.03	228,247.00
	STREET TOTAL	1,585.06	96,094.97	42.10	132,152.03	228,247.00
14-00-4343	C4K GRANT MONEY REVENUE		260.35-		260.35	
	ADMIN TOTAL	.00	260.35	.00	260.35-	.00
	C4K GRANT TOTAL	.00	260.35	.00	260.35-	.00
16-00-4103	CDA CITY SALES TAX REVENUE		11,963.75	34.18	23,036.25	35,000.00
16-00-4125	LOAN PROCEEDS/CDA GRANT		246,686.18	17.35	1175,313.82	1,422,000.00
16-00-4910	TRANSFER FROM OTHER FUNDS				500,000.00	500,000.00
	ADMIN TOTAL	.00	258,649.93	13.22	1698,350.07	1,957,000.00
	CDA TOTAL	.00	258,649.93	13.22	1698,350.07	1,957,000.00
	TOTAL REVENUE	12,916.83	774,849.18	22.78	2626,513.29	3,401,362.47

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	SUMMER RECREATION DEPARTMENT					
05-01-5010	FUEL		130.12	65.06	69.88	200.00
05-01-5040	ELECTRICITY BALL PARK				200.00	200.00
05-01-5110	SALARIES- SUMMER REC				2,500.00	2,500.00
05-01-5111	UMPIRE FEES				3,000.00	3,000.00
05-01-5120	FICA				200.00	200.00
05-01-5150	PLAYER INSURANCE				400.00	400.00
05-01-5280	UNIFORMS				1,000.00	1,000.00
05-01-5310	CHEMICALS	790.53	790.53	316.21	540.53-	250.00
05-01-5320	MATERIALS/SUPPLIES	486.84	486.84	48.68	513.16	1,000.00
05-01-5321	EQUIPMENT		74.00	4.93	1,426.00	1,500.00
05-01-5350	PRINTING				100.00	100.00
05-01-5420	MAINT/REPAIRS	45.62	45.62	2.28	1,954.38	2,000.00
05-01-5450	FEES/DUES	43.50	963.50	96.35	36.50	1,000.00
05-01-5610	SUMMER RECREATION MISC EXPENSE				500.00	500.00
05-01-5800	CAPITAL OUTLAY- SUM REC		5,604.28	112.09	604.28-	5,000.00
	SUMMER RECREATION TOTAL	1,366.49	8,094.89	42.94	10,755.11	18,850.00
	POOL DEPARTMENT					
05-03-5020	PHONE - POOL		110.49-	22.10-	610.49	500.00
05-03-5030	NATURAL GAS - POOL				1,000.00	1,000.00
05-03-5040	ELECTRICITY - POOL				1,500.00	1,500.00
05-03-5110	SALARIES - POOL				40,000.00	40,000.00
05-03-5120	FICA EXPENSE - POOL				3,750.00	3,750.00
05-03-5140	PROFESSIONAL - POOL		857.99	57.20	642.01	1,500.00
05-03-5150	INSURANCE - POOL		4,692.24	93.84	307.76	5,000.00
05-03-5310	CHEMICALS - POOL	446.93	446.93	3.72	11,553.07	12,000.00
05-03-5320	MATERIAL/SUPPLIES - POOL		3.49	.12	2,996.51	3,000.00
05-03-5420	MAINTENANCE & REPAIRS - POOL				20,000.00	20,000.00
05-03-5440	SCHOOLING - POOL				1,000.00	1,000.00
05-03-5450	FEES & DUES - POOL	240.00	307.50	38.44	492.50	800.00
05-03-5610	MISC EXPENSE - POOL				300.00	300.00
05-03-5611	SWIM TEAM EXPENSES				500.00	500.00
05-03-5630	CONTRACTS & AGREEMENTS - POOL		38.70	15.48	211.30	250.00
05-03-5800	CAPITAL OUTLAY - POOL				4,000.00	4,000.00
	POOL TOTAL	686.93	6,236.36	6.56	88,863.64	95,100.00
	PARK DEPARTMENT					
05-04-5010	FUEL - PARK	148.00	763.91	38.20	1,236.09	2,000.00
05-04-5020	PHONE - PARK	34.95	209.70	41.94	290.30	500.00
05-04-5040	ELECTRICITY - PARK	145.32	919.74	30.66	2,080.26	3,000.00
05-04-5070	PENSION PLAN - PARK	95.44	560.69	56.07	439.31	1,000.00
05-04-5110	SALARIES - PARK	2,088.67	12,033.00	40.11	17,967.00	30,000.00
05-04-5120	SOCIAL SECURITY - PARK	125.58	702.59	30.55	1,597.41	2,300.00
05-04-5140	PROFESSIONAL - PARK		862.11	57.47	637.89	1,500.00
05-04-5150	INSURANCE - PARK		3,437.28	85.93	562.72	4,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-04-5151	LIFE INSURANCE - PARK	3.20	19.20	9.60	180.80	200.00
05-04-5152	FSA NUESYENERGY		1,627.06		1,627.06-	
05-04-5160	UNEMPLOYMENT - PARK		4.60	4.60	95.40	100.00
05-04-5190	HEALTH INSURANCE - PARK	1,160.66	7,109.52	50.78	6,890.48	14,000.00
05-04-5192	DENTAL/VISION INS	89.38	550.24	78.61	149.76	700.00
05-04-5280	UNIFORMS - PARK		217.97	87.19	32.03	250.00
05-04-5310	CHEMICALS - PARK	790.53	790.53	45.17	959.47	1,750.00
05-04-5320	MATERIALS/SUPPLIES - PARK	837.71	1,801.05	60.04	1,198.95	3,000.00
05-04-5340	OFFICE EXPENSES - PARK		23.54	4.71	476.46	500.00
05-04-5420	MAINTENANCE/REPAIRS - PARK	111.00	857.79	13.84	5,342.21	6,200.00
05-04-5450	FEES & DUES - PARK		8.90	1.11	791.10	800.00
05-04-5610	MISCELLANEOUS - PARK				300.00	300.00
05-04-5630	CONTRACTS & AGREEMENTS -PARK	7,240.00	7,240.00	1,448.00	6,740.00-	500.00
05-04-5800	CAPITAL OUTLAY - PARK	8,017.86	221,227.05	31.69	476,772.95	698,000.00
	PARK TOTAL	20,888.30	260,966.47	33.87	509,633.53	770,600.00
	GENERAL DEPARTMENT					
05-05-5010	FUEL - GEN		171.90	24.56	528.10	700.00
05-05-5020	PHONE - GEN	216.39	1,305.41	52.22	1,194.59	2,500.00
05-05-5040	ELECTRICITY - GEN	340.80	1,339.62	33.49	2,660.38	4,000.00
05-05-5070	PENSION PLAN - GEN	315.75	2,001.19	44.47	2,498.81	4,500.00
05-05-5110	SALARIES - GEN	6,613.21	49,016.17	49.02	50,983.83	100,000.00
05-05-5120	SOCIAL SECURITY - GEN	517.05	3,822.33	49.97	3,827.67	7,650.00
05-05-5140	PROFESSIONAL - GEN	1,300.00	16,819.39	37.38	28,180.61	45,000.00
05-05-5150	INSURANCE - GEN		17,595.88	87.98	2,404.12	20,000.00
05-05-5151	LIFE INSURANCE - GEN	6.39	38.34	38.34	61.66	100.00
05-05-5160	UNEMPLOYMENT - GEN		4.60	6.13	70.40	75.00
05-05-5190	HEALTH INSURANCE - GEN	641.78	3,865.18	12.88	26,134.82	30,000.00
05-05-5192	VISION/DENTAL INS	158.69	1,013.49	40.54	1,486.51	2,500.00
05-05-5280	UNIFORM - GEN		53.00	10.60	447.00	500.00
05-05-5310	CHEMICALS - GEN				1,000.00	1,000.00
05-05-5320	MATERIALS/SUPPLIES - GEN	34.20	1,061.79	15.17	5,938.21	7,000.00
05-05-5340	OFFICE EXPENSES - GEN	276.47	706.32	28.25	1,793.68	2,500.00
05-05-5360	POSTAGE - GENERAL		58.93	19.64	241.07	300.00
05-05-5420	MAINTENANCE/REPAIRS - GEN	219.02	4,011.98	16.72	19,988.02	24,000.00
05-05-5440	SCHOOLING - GEN	493.63	2,508.59	41.81	3,491.41	6,000.00
05-05-5450	FEES & DUES - GEN	5,911.25	33,943.98	61.72	21,056.02	55,000.00
05-05-5459	ELECTION EXPENSES - GEN				400.00	400.00
05-05-5610	MISC - GENERAL		10,621.63	1,062.16	9,621.63-	1,000.00
05-05-5630	CONTRACTS & AGREEMENTS- GEN	5,349.64	19,356.83	55.31	15,643.17	35,000.00
05-05-5800	CAPITAL OUTLAY - GEN				35,000.00	35,000.00
	GENERAL TOTAL	22,394.27	169,316.55	44.01	215,408.45	384,725.00
	POLICE DEPARTMENT					
05-06-5110	SALARIES - POL		1,497.97	9.36	14,502.03	16,000.00
05-06-5120	SOCIAL SECURITY - POL		114.59	22.92	385.41	500.00
05-06-5140	PROFESSIONAL - POL		857.99	61.29	542.01	1,400.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-06-5150	INSURANCE - POL		11,730.59	117.31	1,730.59-	10,000.00
05-06-5151	LIFE INSURANCE - POL				75.00	75.00
05-06-5160	UNEMPLOYMENT - POL		4.60		4.60-	
05-06-5630	CONTRACTS & AGREEMENTS - POL	6,032.00	46,192.00	56.07	36,192.00	82,384.00
	POLICE TOTAL	6,032.00	60,397.74	54.73	49,961.26	110,359.00
	LIBRARY DEPARTMENT					
05-08-5020	PHONE - LIB	109.20	655.97	50.46	644.03	1,300.00
05-08-5040	ELECTRICITY - LIB	751.27	1,838.68	45.97	2,161.32	4,000.00
05-08-5070	PENSION PLAN - LIB	176.52	1,153.50	60.71	746.50	1,900.00
05-08-5110	SALARIES - LIB	4,123.13	26,604.11	48.37	28,395.89	55,000.00
05-08-5111	SALARIES- CLEANING	50.00	300.00	50.00	300.00	600.00
05-08-5120	SOCIAL SECURITY - LIB	309.35	1,991.64	47.42	2,208.36	4,200.00
05-08-5140	PROFESSIONAL - LIB		857.99	57.20	642.01	1,500.00
05-08-5150	INSURANCE - LIB		2,346.12	117.31	346.12-	2,000.00
05-08-5151	LIFE INSURANCE - LIB	6.39	38.34	38.34	61.66	100.00
05-08-5152	FSA NUESYENERGY		104.31		104.31-	
05-08-5160	UNEMPLOYMENT - LIB		4.60	6.13	70.40	75.00
05-08-5190	HEALTH INSURANCE - LIB	641.78	3,850.68	48.13	4,149.32	8,000.00
05-08-5192	DENTAL/VISION INS	62.69	387.25	64.54	212.75	600.00
05-08-5280	UNIFORMS - LIB		140.34	56.14	109.66	250.00
05-08-5310	CHEMICALS - LIB				50.00	50.00
05-08-5320	MATERIALS/SUPPLIES - LIB	28.93	718.78	47.92	781.22	1,500.00
05-08-5340	OFFICE EXPENSES - LIB	60.18	713.41	47.56	786.59	1,500.00
05-08-5420	MAINTENANCE/REPAIRS - LIB		5,539.88	92.33	460.12	6,000.00
05-08-5440	SCHOOLING - LIB	7.83	503.64	41.97	696.36	1,200.00
05-08-5450	FEES & DUES - LIB	25.74	779.19	42.12	1,070.81	1,850.00
05-08-5610	MISCELLANEOUS - LIB				100.00	100.00
05-08-5630	CONTRACTS & AGREEMENTS - LIB	100.00	1,221.02	48.84	1,278.98	2,500.00
05-08-5662	SUMMER READING PROGRAM - LIB	48.43	529.84	52.98	470.16	1,000.00
05-08-5800	CAPITAL OUTLAY - LIB	37.95	2,698.79	134.94	698.79-	2,000.00
05-08-5801	BOOKS/VIDEOS/MAG.LIB	297.56	2,607.75	41.72	3,642.25	6,250.00
	LIBRARY TOTAL	6,836.95	55,585.83	53.72	47,889.17	103,475.00
	CEMETERY DEPARTMENT					
05-11-5010	FUEL - CEM		366.65	30.55	833.35	1,200.00
05-11-5070	PENSION PLAN - CEM	76.63	550.37	55.04	449.63	1,000.00
05-11-5110	SALARIES - CEM	1,775.45	11,861.75	39.54	18,138.25	30,000.00
05-11-5120	SOCIAL SECURITY - CEM	101.92	688.79	29.95	1,611.21	2,300.00
05-11-5140	PROFESSIONAL - CEM		857.99	57.20	642.01	1,500.00
05-11-5150	INSURANCE - CEM		1,173.06	83.79	226.94	1,400.00
05-11-5151	LIFE INSURANCE - CEM	3.19	19.14	9.57	180.86	200.00
05-11-5160	UNEMPLOYMENT - CEM		4.60	6.13	70.40	75.00
05-11-5190	HEALTH INSURANCE - CEM	1,139.53	7,099.27	50.71	6,900.73	14,000.00
05-11-5192	DENTAL/VISION INS	84.94	548.69	78.38	151.31	700.00
05-11-5310	CHEMICALS - CEM	790.54	790.54	395.27	590.54-	200.00
05-11-5320	MATERIALS/SUPPLIES - CEM				3,000.00	3,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
05-11-5420	MAINTENANCE/REPAIRS - CEM		290.98	4.16	6,709.02	7,000.00
05-11-5450	FEES & DUES - CEM				100.00	100.00
05-11-5610	MISCELLANEOUS - CEM				100.00	100.00
05-11-5630	CONTRACTS & AGREEMENTS - CEM		500.00	71.43	200.00	700.00
05-11-5800	CAPITAL OUTLAY - CEM				10,000.00	10,000.00
	CEMETERY TOTAL	3,972.20	24,751.83	33.69	48,723.17	73,475.00
	GENERAL TOTAL	62,177.14	585,349.67	37.60	971,234.33	1,556,584.00
	ADMIN DEPARTMENT					
12-00-5010	FUEL - STR	11.44	3,593.65	28.75	8,906.35	12,500.00
12-00-5020	PHONE - STR	74.89	449.34	44.93	550.66	1,000.00
12-00-5040	ELECTRICITY - STR	2,059.93	12,840.46	46.69	14,659.54	27,500.00
12-00-5070	PENSION PLAN - STR	276.10	1,803.69	55.50	1,446.31	3,250.00
12-00-5110	SALARIES - STR	4,601.60	30,062.06	43.57	38,937.94	69,000.00
12-00-5120	SOCIAL SECURITY - STR	344.82	2,266.43	42.76	3,033.57	5,300.00
12-00-5140	PROFESSIONAL - STR		1,857.99	28.58	4,642.01	6,500.00
12-00-5150	INSURANCE - STR		17,595.88	87.98	2,404.12	20,000.00
12-00-5151	LIFE INSURANCE - STR	5.18	31.08	31.08	68.92	100.00
12-00-5160	UNEMPLOYMENT - STR		4.60	6.13	70.40	75.00
12-00-5190	HEALTH INSURANCE - STR	2,599.20	15,595.20	44.56	19,404.80	35,000.00
12-00-5192	DENTAL/VISION INS	170.75	1,072.42	53.62	927.58	2,000.00
12-00-5280	UNIFORMS - STR		120.34	48.14	129.66	250.00
12-00-5310	CHEMICALS - STR		53.25	7.61	646.75	700.00
12-00-5320	MATERIALS/SUPPLIES - STR	288.14	1,124.80	35.15	2,075.20	3,200.00
12-00-5340	OFFICE EXPENSES - STR				500.00	500.00
12-00-5380	SAND AND GRAVEL - STR	99.99	2,040.23	20.40	7,959.77	10,000.00
12-00-5381	JOINT SEAL - STR				15,000.00	15,000.00
12-00-5390	CEMENT - STR		617.40	2.06	29,382.60	30,000.00
12-00-5400	SIGNS - STR		662.48	44.17	837.52	1,500.00
12-00-5420	MAINTENANCE/REPAIRS - STR	6,537.92	20,845.35	69.48	9,154.65	30,000.00
12-00-5421	ARMOR COATING - STR		39,733.60	264.89	24,733.60-	15,000.00
12-00-5422	TAC COTE AND COLD MIX - STR				4,000.00	4,000.00
12-00-5423	ICE MELT - STR		1,162.66	38.76	1,837.34	3,000.00
12-00-5450	FEES & DUES - STR	39.57	57.62	28.81	142.38	200.00
12-00-5630	CONTRACTS & AGREEMENTS -STREET				200.00	200.00
12-00-5800	CAPITAL OUTLAY - STR		21,965.00	439.30	16,965.00-	5,000.00
	ADMIN TOTAL	17,109.53	175,555.53	58.37	125,219.47	300,775.00
	STREET TOTAL	17,109.53	175,555.53	58.37	125,219.47	300,775.00
14-00-5640	C4K EXPENSE		329.36	3.29	9,670.64	10,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	.00	329.36	3.29	9,670.64	10,000.00
	C4K GRANT TOTAL	.00	329.36	3.29	9,670.64	10,000.00
16-00-5640	CDA EXPENDITURE				6,000.00	6,000.00
16-00-5700	REVOLVING LOAN		21,138.56		21,138.56-	
16-00-5800	CDA CAPITAL OUTLAY	139,209.19	423,510.06	22.03	1498,489.94	1,922,000.00
	ADMIN TOTAL	139,209.19	444,648.62	23.06	1483,351.38	1,928,000.00
	CDA TOTAL	139,209.19	444,648.62	23.06	1483,351.38	1,928,000.00
	TOTAL EXPENSES	218,495.86	1,205,883.18	31.77	2589,475.82	3,795,359.00
	NET PROFIT/LOSS:	205,579.03-	431,034.00-	109.40	37,037.47	393,996.53-

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	9,634.27	399,696.56	68.08	187,418.91	587,115.47
	SUMMER RECREATION TOTAL	1,000.00	2,278.54	26.81	6,221.46	8,500.00
	POOL TOTAL	.00	.00	.00	8,500.00	8,500.00
	PARK TOTAL	.00	11,995.58	1.99	590,004.42	602,000.00
	LIBRARY TOTAL	97.50	498.25	24.91	1,501.75	2,000.00
	CEMETERY TOTAL	600.00	5,375.00	67.19	2,625.00	8,000.00
	GENERAL TOTAL	11,331.77	419,843.93	34.52	796,271.54	1,216,115.47
	ADMIN TOTAL	1,585.06	96,094.97	42.10	132,152.03	228,247.00
	STREET TOTAL	1,585.06	96,094.97	42.10	132,152.03	228,247.00
	TOTAL REVENUE	12,916.83	515,938.90	35.72	928,423.57	1,444,362.47
	SUMMER RECREATION TOTAL	1,366.49	8,094.89	42.94	10,755.11	18,850.00
	POOL TOTAL	686.93	6,236.36	6.56	88,863.64	95,100.00
	PARK TOTAL	20,888.30	260,966.47	33.87	509,633.53	770,600.00
	GENERAL TOTAL	22,394.27	169,316.55	44.01	215,408.45	384,725.00
	POLICE TOTAL	6,032.00	60,397.74	54.73	49,961.26	110,359.00

BUDGET REPORT
CALENDAR 3/2026, FISCAL 6/2026

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	LIBRARY TOTAL	6,836.95	55,585.83	53.72	47,889.17	103,475.00
	CEMETERY TOTAL	3,972.20	24,751.83	33.69	48,723.17	73,475.00
	GENERAL TOTAL	62,177.14	585,349.67	37.60	971,234.33	1,556,584.00
	ADMIN TOTAL	17,109.53	175,555.53	58.37	125,219.47	300,775.00
	STREET TOTAL	17,109.53	175,555.53	58.37	125,219.47	300,775.00
	TOTAL EXPENSES	79,286.67	760,905.20	40.97	1096,453.80	1,857,359.00
	NET PROFIT/LOSS:	66,369.84-	244,966.30-	59.31	168,030.23-	412,996.53-

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
		ADMIN DEPARTMENT				
01-00-4010	CONSUMERS REVENUE - ELEC	114,789.31	659,746.50	48.87	690,253.50	1,350,000.00
01-00-4050	PENALTY REVENUE - ELEC	1,048.65	6,592.85	87.90	907.15	7,500.00
01-00-4300	INTEREST - ELEC		251.02	8.37	2,748.98	3,000.00
01-00-4340	FINES & FEES - ELEC				25.00	25.00
01-00-4500	METER DEPOSITS		1,350.00	39.71	2,050.00	3,400.00
01-00-4610	MISC REVENUES - ELEC		3,215.82	80.40	784.18	4,000.00
01-00-4611	HSA REIMBURSEMENT	259.42	1,609.68		1,609.68-	
	ADMIN TOTAL	116,097.38	672,765.87	49.18	695,159.13	1,367,925.00
		POWER PLANT DEPARTMENT				
01-10-4360	NPPD AGREEMENT REV - PP		82,125.00	40.06	122,875.00	205,000.00
01-10-4362	NPPD REIMB NATURAL GAS - PP		321.00	6.42	4,679.00	5,000.00
01-10-4363	NPPD REIMB CELL PHONE - PP		120.00	50.00	120.00	240.00
01-10-4611	HSA REIMBURSEMENT	.78	42.46		42.46-	
	POWER PLANT TOTAL	.78	82,608.46	39.29	127,631.54	210,240.00
	ELECTRIC TOTAL	116,098.16	755,374.33	47.86	822,790.67	1,578,165.00
		ADMIN DEPARTMENT				
02-00-4010	CONSUMERS REVENUE - WTR	13,817.54	94,362.89	41.03	135,637.11	230,000.00
02-00-4011	LRNRD WATER INCOME - WTR	4,216.67	36,067.72	55.49	28,932.28	65,000.00
02-00-4020	MISC WATER INCOME	25.00	174,277.57	3,485.55	169,277.57-	5,000.00
02-00-4050	PENALTY REVENUE - WTR	125.61	1,012.44	50.62	987.56	2,000.00
02-00-4300	INTEREST - WATER		251.02	9.13	2,498.98	2,750.00
02-00-4611	HSA REIMBURSEMENT	100.63	491.84		491.84-	
	ADMIN TOTAL	18,285.45	306,463.48	100.56	1,713.48-	304,750.00
	WATER TOTAL	18,285.45	306,463.48	100.56	1,713.48-	304,750.00
03-00-4010	CONSUMERS REVENUE - SWR	9,901.72	57,516.67	47.93	62,483.33	120,000.00
03-00-4050	PENALTY REVENUE - SWR	84.10	608.07	60.81	391.93	1,000.00
03-00-4300	INTEREST -SEWER		251.02	8.37	2,748.98	3,000.00
03-00-4611	HSA REIMBURSEMENT	70.63	414.41		414.41-	
	ADMIN TOTAL	10,056.45	58,790.17	47.41	65,209.83	124,000.00
	SEWER TOTAL	10,056.45	58,790.17	47.41	65,209.83	124,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
04-00-4611	HSA REIMBURSEMENT	212.31	1,058.77		1,058.77-	
	ADMIN TOTAL	212.31	1,058.77	.00	1,058.77-	.00
	SANITATION DEPARTMENT					
04-07-4010	CONSUMERS REVENUE - SAN	15,010.54	90,627.50	45.31	109,372.50	200,000.00
04-07-4050	PENALTY REVENUE - SAN	117.21	1,051.96	70.13	448.04	1,500.00
04-07-4200	C & D REVENUE - SAN	1,227.00	9,059.50	90.60	940.50	10,000.00
04-07-4300	INTEREST - SAN		251.02	8.37	2,748.98	3,000.00
	SANITATION TOTAL	16,354.75	100,989.98	47.08	113,510.02	214,500.00
	WASTE REDUCTION DEPARTMENT					
04-14-4012	RECYCLING REVENUE - WR	150.00	687.65	13.75	4,312.35	5,000.00
04-14-4304	COUNTY REIMBURSEMENT/WAGES - W		7,547.92	50.32	7,452.08	15,000.00
	WASTE REDUCTION TOTAL	150.00	8,235.57	41.18	11,764.43	20,000.00
	SANITATION/WASTE REDUCT TOTAL	16,717.06	110,284.32	47.03	124,215.68	234,500.00
	TOTAL REVENUE	161,157.12	1,230,912.30	54.92	1010,502.70	2,241,415.00
	ADMIN DEPARTMENT					
01-00-5010	FUEL - ELEC	105.17	880.46	25.16	2,619.54	3,500.00
01-00-5020	PHONE - ELEC	37.45	224.70	44.94	275.30	500.00
01-00-5030	NATURAL GAS - ELEC	221.19	974.84	48.74	1,025.16	2,000.00
01-00-5041	POWER PURCHASED - ELEC	64,708.01	371,929.67	45.08	453,070.33	825,000.00
01-00-5070	PENSION PLAN - ELEC	593.94	4,104.49	63.15	2,395.51	6,500.00
01-00-5110	SALARIES - ELEC	9,922.08	70,087.42	57.69	51,412.58	121,500.00
01-00-5120	SOCIAL SECURITY - ELEC	699.40	4,690.59	53.00	4,159.41	8,850.00
01-00-5140	PROFESSIONAL - ELEC		1,667.99	41.70	2,332.01	4,000.00
01-00-5150	INSURANCE - ELEC		10,557.53	87.98	1,442.47	12,000.00
01-00-5151	LIFE INSURANCE - ELEC	19.17	115.02	57.51	84.98	200.00
01-00-5152	FSA NUESYENERGY		2,093.40		2,093.40-	
01-00-5160	UNEMPLOYMENT - ELEC		4.60	6.13	70.40	75.00
01-00-5190	HEALTH INSURANCE - ELEC	5,730.63	35,220.99	50.32	34,779.01	70,000.00
01-00-5192	DENTAL/VISION INS	395.09	2,519.03	71.97	980.97	3,500.00
01-00-5240	DISTRIBUTION SUPPLIES - ELEC	2,822.21	12,149.24	34.71	22,850.76	35,000.00
01-00-5280	UNIFORM - ELEC				1,600.00	1,600.00
01-00-5310	CHEMICALS - ELEC				300.00	300.00
01-00-5320	MATERIALS/SUPPLIES - ELEC	22.67	717.84	35.89	1,282.16	2,000.00
01-00-5340	OFFICE EXPENSES - ELEC		292.29	19.49	1,207.71	1,500.00
01-00-5360	POSTAGE - ELEC		350.00	35.00	650.00	1,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
01-00-5420	MAINTENANCE/REPAIRS - ELEC	7.52	799.54	15.99	4,200.46	5,000.00
01-00-5440	SCHOOLING - ELEC		282.16	11.29	2,217.84	2,500.00
01-00-5450	FEES & DUES - ELEC				2,000.00	2,000.00
01-00-5620	MISC REBATE REFUND	120.14	231.08	11.55	1,768.92	2,000.00
01-00-5630	CONTRACTS & AGREEMENTS - ELEC	986.48	7,661.15	51.07	7,338.85	15,000.00
01-00-5710	FRONTDESK SERVICE CHARGES	9.90	4,264.00	1,421.33	3,964.00-	300.00
01-00-5800	CAPITAL OUTLAY - ELEC				75,000.00	75,000.00
01-00-5910	TRANSFER EXPENSE - ELEC				250,000.00	250,000.00
	ADMIN TOTAL	86,401.05	531,818.03	36.66	919,006.97	1,450,825.00
	POWER PLANT DEPARTMENT					
01-10-5030	NATURAL GAS - PP	52.05	373.05	6.78	5,126.95	5,500.00
01-10-5110	SALARIES - PP	35.43	2,516.65	47.94	2,733.35	5,250.00
01-10-5120	FICA EXPENSE - PP	2.55	186.42	46.61	213.58	400.00
01-10-5150	INSURANCE - PP		25,807.30	95.58	1,192.70	27,000.00
01-10-5310	CHEMICALS - PP		504.82	50.48	495.18	1,000.00
01-10-5320	MATERIALS/SUPPLIES - PP		136.10	2.72	4,863.90	5,000.00
01-10-5420	MAINTENANCE/REPAIRS - PP	47.08	3,756.01	7.51	46,243.99	50,000.00
01-10-5630	CONTRACTS & AGREEMENTS - PP		1,785.00	51.00	1,715.00	3,500.00
01-10-5910	TRANSFER EXPENSE POWER PLANT				50,000.00	50,000.00
	POWER PLANT TOTAL	137.11	35,065.35	23.75	112,584.65	147,650.00
	ELECTRIC TOTAL	86,538.16	566,883.38	35.46	1031,591.62	1,598,475.00
	ADMIN DEPARTMENT					
02-00-5010	FUEL - WTR	238.32	1,360.59	48.59	1,439.41	2,800.00
02-00-5020	PHONE - WTR	71.48	427.37	32.87	872.63	1,300.00
02-00-5040	ELECTRICITY - WTR	2,478.22	11,778.73	42.07	16,221.27	28,000.00
02-00-5070	PENSION PLAN - WTR	211.32	1,267.17	50.69	1,232.83	2,500.00
02-00-5110	SALARIES - WTR	5,189.81	26,819.32	56.46	20,680.68	47,500.00
02-00-5120	SOCIAL SECURITY - WTR	342.14	1,671.52	47.76	1,828.48	3,500.00
02-00-5140	PROFESSIONAL - WTR		857.99	34.32	1,642.01	2,500.00
02-00-5150	INSURANCE - WTR		7,038.35	93.84	461.65	7,500.00
02-00-5151	LIFE INSURANCE - WTR	3.20	19.20	19.20	80.80	100.00
02-00-5160	UNEMPLOYMENT - WTR		4.60	6.13	70.40	75.00
02-00-5190	HEALTH INSURANCE - WTR	1,974.32	11,526.67	64.04	6,473.33	18,000.00
02-00-5192	DENTAL/VISION INS	135.00	829.50	69.13	370.50	1,200.00
02-00-5240	DISTRIBUTION SUPPLIES - WTR	901.32	10,194.80	59.97	6,805.20	17,000.00
02-00-5280	UNIFORMS - WTR	10.00	10.00	4.00	240.00	250.00
02-00-5320	MATERIALS/SUPPLIES - WTR	294.23	7,302.77	292.11	4,802.77-	2,500.00
02-00-5340	OFFICE EXPENSES - WTR		6.79	1.36	493.21	500.00
02-00-5360	POSTAGE - WTR	75.40	641.58	32.08	1,358.42	2,000.00
02-00-5420	MAINTENANCE/REPAIRS - WTR	7,118.18	20,216.28	67.39	9,783.72	30,000.00
02-00-5440	SCHOOLING - WTR		461.00	9.22	4,539.00	5,000.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
02-00-5450	FEES & DUES - WTR		613.94	76.74	186.06	800.00
02-00-5520	LABORATORY TESTING/MONITORING		699.25	23.31	2,300.75	3,000.00
02-00-5630	CONTRACTS & AGREEMENTS - WATER	655.18	4,262.88	85.26	737.12	5,000.00
02-00-5800	CAPITAL OUTLAY - WTR		177,759.33	95.06	9,240.67	187,000.00
02-00-5910	TRANSFER OUT				100,000.00	100,000.00
	ADMIN TOTAL	19,698.12	285,769.63	61.06	182,255.37	468,025.00
	WATER TOTAL	19,698.12	285,769.63	61.06	182,255.37	468,025.00
03-00-5010	FUEL - SWR		190.45	12.70	1,309.55	1,500.00
03-00-5040	ELECTRICITY - SWR	614.95	2,156.96	50.75	2,093.04	4,250.00
03-00-5070	PENSION PLAN - SWR	201.26	1,185.64	59.28	814.36	2,000.00
03-00-5110	SALARIES - SWR	3,373.05	20,721.70	51.80	19,278.30	40,000.00
03-00-5120	SOCIAL SECURITY - SWR	207.68	1,213.66	39.15	1,886.34	3,100.00
03-00-5140	PROFESSIONAL - SWR		857.99	57.20	642.01	1,500.00
03-00-5150	INSURANCE - SWR		1,173.06	83.79	226.94	1,400.00
03-00-5151	LIFE INSURANCE	3.19	19.14	19.14	80.86	100.00
03-00-5160	UNEMPLOYMENT		4.60	6.13	70.40	75.00
03-00-5190	HEALTH INSURANCE - SWR	1,893.25	11,324.19	56.62	8,675.81	20,000.00
03-00-5192	DENTAL/VISION INS	130.84	807.13	53.81	692.87	1,500.00
03-00-5310	CHEMICALS - SWR	5,245.28	27,051.22	135.26	7,051.22-	20,000.00
03-00-5320	MATERIALS/SUPPLIES - SWR		108.25	10.83	891.75	1,000.00
03-00-5340	OFFICE EXPENSES - SWR				1,000.00	1,000.00
03-00-5360	POSTAGE - SWR		350.00	50.00	350.00	700.00
03-00-5420	MAINTENANCE/REPAIRS - SEWER				10,000.00	10,000.00
03-00-5630	CONTRACTS & AGREEMENTS -SEWER	68.36	3,083.97	20.56	11,916.03	15,000.00
03-00-5910	TRANSFER EXPENSE- SEWER				100,000.00	100,000.00
	ADMIN TOTAL	11,737.86	70,247.96	31.48	152,877.04	223,125.00
	SEWER TOTAL	11,737.86	70,247.96	31.48	152,877.04	223,125.00
	SANITATION DEPARTMENT					
04-07-5010	FUEL - SAN	828.46	5,396.95	29.98	12,603.05	18,000.00
04-07-5020	PHONE - SANITATION	69.90	419.40	49.34	430.60	850.00
04-07-5070	PENSION PLAN - SAN	346.96	2,058.25	58.81	1,441.75	3,500.00
04-07-5110	SALARIES - SAN	5,944.34	33,316.07	42.17	45,683.93	79,000.00
04-07-5120	SOCIAL SECURITY - SAN	400.85	2,409.64	39.50	3,690.36	6,100.00
04-07-5140	PROFESSIONAL - SAN		857.99	21.45	3,142.01	4,000.00
04-07-5150	INSURANCE - SAN		14,076.70	112.61	1,576.70-	12,500.00
04-07-5151	LIFE INSURANCE	6.39	38.34	38.34	61.66	100.00
04-07-5152	FSA NUESYENERGY		421.44		421.44-	
04-07-5160	UNEMPLOYMENT		4.60	6.13	70.40	75.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
04-07-5190	HEALTH INSURANCE - SAN	1,225.97	6,451.02	49.62	6,548.98	13,000.00
04-07-5192	DENTAL/VISION INS	211.35	1,252.82	62.64	747.18	2,000.00
04-07-5280	UNIFORMS		109.68	43.87	140.32	250.00
04-07-5320	MATERIALS/SUPPLIES - SAN	11.17	650.02	13.00	4,349.98	5,000.00
04-07-5340	OFFICE EXPENSES - SAN		42.87	5.36	757.13	800.00
04-07-5360	POSTAGE - SAN		350.00	35.00	650.00	1,000.00
04-07-5420	MAINTENANCE/REPAIRS - SAN	300.23	3,893.01	12.98	26,106.99	30,000.00
04-07-5450	FEES & DUES - SAN	313.00	2,850.45	40.72	4,149.55	7,000.00
04-07-5451	DISPOSAL FEES - SAN	2,690.19	16,573.94	41.43	23,426.06	40,000.00
04-07-5475	C & D TICKET FEE		475.00	39.58	725.00	1,200.00
04-07-5630	CONTRACTS & AGREEMENTS -SAN	812.11	28,227.32	313.64	19,227.32-	9,000.00
04-07-5850	C&D CLOSURE/POST-CLOSURE EXP				25,000.00	25,000.00
	SANITATION TOTAL	13,160.92	119,875.51	46.40	138,499.49	258,375.00
	WASTE REDUCTION DEPARTMENT					
04-14-5010	FUEL - WR		53.79	5.38	946.21	1,000.00
04-14-5040	ELECTRICITY - WR	187.86	755.33	37.77	1,244.67	2,000.00
04-14-5140	PROFESSIONAL - WR		857.99	49.03	892.01	1,750.00
04-14-5150	INSURANCE - WR				1,800.00	1,800.00
04-14-5160	UNEMPLOYMENT		4.60	4.60	95.40	100.00
04-14-5310	CHEMICALS - WR				250.00	250.00
04-14-5320	MATERIALS/SUPPLIES - WR				100.00	100.00
04-14-5420	MAINTENANCE/REPAIRS - WR		520.80	17.36	2,479.20	3,000.00
	WASTE REDUCTION TOTAL	187.86	2,192.51	21.93	7,807.49	10,000.00
	SANITATION/WASTE REDUCT TOTAL	13,348.78	122,068.02	45.48	146,306.98	268,375.00
	TOTAL EXPENSES	131,322.92	1,044,968.99	40.85	1513,031.01	2,558,000.00
	NET PROFIT/LOSS:	29,834.20	185,943.31	58.73-	502,528.31-	316,585.00-

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ADMIN TOTAL	116,097.38	672,765.87	49.18	695,159.13	1,367,925.00
	POWER PLANT TOTAL	.78	82,608.46	39.29	127,631.54	210,240.00
	ELECTRIC TOTAL	116,098.16	755,374.33	47.86	822,790.67	1,578,165.00
	ADMIN TOTAL	18,285.45	306,463.48	100.56	1,713.48-	304,750.00
	WATER TOTAL	18,285.45	306,463.48	100.56	1,713.48-	304,750.00
	ADMIN TOTAL	10,056.45	58,790.17	47.41	65,209.83	124,000.00
	SEWER TOTAL	10,056.45	58,790.17	47.41	65,209.83	124,000.00
	ADMIN TOTAL	212.31	1,058.77	.00	1,058.77-	.00
	SANITATION TOTAL	16,354.75	100,989.98	47.08	113,510.02	214,500.00
	WASTE REDUCTION TOTAL	150.00	8,235.57	41.18	11,764.43	20,000.00
	SANITATION/WASTE REDUCT TOTAL	16,717.06	110,284.32	47.03	124,215.68	234,500.00
	TOTAL REVENUE	161,157.12	1,230,912.30	54.92	1010,502.70	2,241,415.00
	ADMIN TOTAL	86,401.05	531,818.03	36.66	919,006.97	1,450,825.00
	POWER PLANT TOTAL	137.11	35,065.35	23.75	112,584.65	147,650.00

ACCOUNT NUMBER	ACCOUNT TITLE	MONTH BALANCE	YTD BALANCE	PERCENT OF BUDGET	REMAINING BUDGET	TOTAL BUDGET
	ELECTRIC TOTAL	86,538.16	566,883.38	35.46	1031,591.62	1,598,475.00
	ADMIN TOTAL	19,698.12	285,769.63	61.06	182,255.37	468,025.00
	WATER TOTAL	19,698.12	285,769.63	61.06	182,255.37	468,025.00
	ADMIN TOTAL	11,737.86	70,247.96	31.48	152,877.04	223,125.00
	SEWER TOTAL	11,737.86	70,247.96	31.48	152,877.04	223,125.00
	SANITATION TOTAL	13,160.92	119,875.51	46.40	138,499.49	258,375.00
	WASTE REDUCTION TOTAL	187.86	2,192.51	21.93	7,807.49	10,000.00
	SANITATION/WASTE REDUCT TOTAL	13,348.78	122,068.02	45.48	146,306.98	268,375.00
	TOTAL EXPENSES	131,322.92	1,044,968.99	40.85	1513,031.01	2,558,000.00
	NET PROFIT/LOSS:	29,834.20	185,943.31	58.73-	502,528.31-	316,585.00-

CLAIMS BY VENDOR

INVOICE NUMBER	VENDOR NAME / REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
	AMANDA SHELTON					
04142026	REIMB.MILEAGE/MEETING	05-08-5440	163.85			
				163.85		
	AMGL CPAS ADVISORS					
04142026	AUDIT SERVICES FOR 2025	01-00-5140	599.76			
	AUDIT SERVICES FOR 2025	02-00-5140	599.76			
	AUDIT SERVICES FOR 2025	03-00-5140	599.76			
	AUDIT SERVICES FOR 2025	04-07-5140	599.76			
	AUDIT SERVICES FOR 2025	04-14-5140	599.76			
	AUDIT SERVICES FOR 2025	05-05-5140	599.76			
	AUDIT SERVICES FOR 2025	05-06-5140	599.76			
	AUDIT SERVICES FOR 2025	05-08-5140	599.76			
	AUDIT SERVICES FOR 2025	05-11-5140	599.76			
	AUDIT SERVICES FOR 2025	12-00-5140	599.76			
	AUDIT SERVICES FOR 2025	05-03-5140	599.76			
	AUDIT SERVICES FOR 2025	05-04-5140	602.64			
				7,200.00		
	ARMOR EQUIPMENT					
04142026	MAINT/STREET SWEEPER	12-00-5420	74.59			
				74.59		
	BELLAMY LAW					
04142026	PROFESSIONAL FEE	05-05-5140	2,550.00			
				2,550.00		
	BUSINESS WORLD PRODUCTS					
04142026	LABELS/RV PARK	05-04-5320	17.99			
				17.99		
	CENCON OF KANSAS					
04142026	ROCK/TRUCK PARKING LOT	05-05-5420	262.00			
				262.00		
	CHARITY OLSON					
04142026	REIMB.POOL OPERATOR LICENSE	05-03-5450	40.00			
				40.00		
	CHRISTIE MALL					
04142026	CLEANING	05-05-5450	80.00			
				80.00		
	CITY OF FRANKLIN					
04142026	UMPIRE FEES FOR 2026	05-01-5111	3,000.00			
	START UP FOR ADMISSIONS	05-01-5610	200.00			
	START UP FOR ADMISSIONS	05-03-5610	200.00			
				3,400.00		
	CITY OF HOLDREGE					
04142026	DISPOSAL FEES	04-07-5451	2,546.80			
				2,546.80		
	CORE & MAIN LP					
04142026	SUPPLIES/SEWER	03-00-5320	293.11			
				293.11		
	DUNCAN WELDING					
04142026	MAINT/BANNERS	05-05-5420	112.87			
	MAINT/COURT LIGHTING	05-04-5420	56.25			
	MAINT/STREET SWEEPER	12-00-5420	450.00			
				619.12		
	DUTTON-LAINSON COMPANY					
04142026	MAINT/STREET LIGHTS	12-00-5420	557.85			
				557.85		

INVOICE NUMBER	VENDOR NAME / REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
	EAKES OFFICE SOLUTIONS					
04142026	EGOLD FAX	05-08-5450	27.99			
	EGOLD FAX	05-05-5450	21.50			
				49.49		
	ELECTRIC FUND					
04142026	ELECTRICITY	02-00-5040	675.11			
	ELECTRICITY	03-00-5040	479.39			
	ELECTRICITY	05-04-5040	507.57			
	ELECTRICITY	05-05-5040	233.16			
	ELECTRICITY	05-08-5040	487.30			
	ELECTRICITY	12-00-5040	2,110.92			
	ELECTRICITY	04-14-5040	156.89			
				4,650.34		
	FELZIEN RAQUEL					
04142026	REIMB.MILEAGE/MEALS	01-00-5440	409.46			
				409.46		
	FOX INSURANCE					
04142026	BOND FOR CITY CLERK	05-05-5450	187.50			
	BOND FOR CITY CLERK	01-00-5450	187.50			
				375.00		
	FRANKLIN AUTO PARTS					
04142026	SUPPLIES/ELECTRIC	01-00-5320	3.98			
	MAINT/SANITATION	04-07-5420	183.55			
	MAINT/STREET	12-00-5420	158.00			
	SUPPLIES/STREET	12-00-5320	25.93			
	MAINT/GENERAL	05-05-5420	31.98			
				403.44		
	FRANKLIN COUNTY CHRONICLE					
04142026	ADS/GENERAL/FEB/MARCH	05-05-5630	344.65			
	ADS/WATER/FEB/MARCH	02-00-5630	1,101.60			
	ADS/PARK/FEB/MARCH	05-04-5630	291.60			
	ADS/BALL PARK/FEB/MARCH	05-01-5450	42.45			
	ADS/POOL/FEB/MARCH	05-03-5630	21.35			
	ADS/LIBRARY/FEB/MARCH	05-08-5630	1.91			
				1,803.56		
	FRANKLIN COUNTY SHERIFF					
04142026	ENFORCEMENT CONTRACT	05-06-5630	6,032.00			
				6,032.00		
	GOLDSTAR PRODUCTS INC					
04142026	MAINT/SEWER	03-00-5420	1,183.52			
				1,183.52		
	HEIN CONSTRUCTION LLC					
04142026	JOINT SEAL MAINT.	12-00-5381	13,750.00			
				13,750.00		
	JEO CONSULTING GROUP INC					
04142026	C&D MODIFICATIONS	04-07-5630	2,206.25			
				2,206.25		
	JIM FORDEN					
04142026	STUMP REMOVAL SERVICES/CEM/PAR	05-11-5420	180.00			
	STUMP REMOVAL SERVICES/CEM/PAR	05-04-5420	200.00			
				380.00		
	JIM'S OK TIRE-FRANKLIN					
04142026	MAINT/ELECTRIC	01-00-5420	23.00			
				23.00		

INVOICE NUMBER	VENDOR NAME / REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
	LANDMARK IMPLEMENT					
04142026	SUPPLIES/STREET	12-00-5320	318.21			
				318.21		
	LINDA LENNEMANN					
04142026	REIMB.POOL OPERATOR LICENSE	05-03-5450	40.00			
				40.00		
	MIDLANDS CONTRACTING, INC					
04142026	MAINT/SEWER CLEAING/YEARLY	03-00-5630	14,879.30			
	MAINT/STORMSEWER/STREET	12-00-5420	237.50			
				15,116.80		
	MUNICIPAL SUPPLY, INC					
04142026	DIST. SUPPLIES/WATER	02-00-5240	1,677.38			
				1,677.38		
	NE PUBLIC HEALTH ENVIRONM					
04142026	WATER TESTING	02-00-5520	38.00			
				38.00		
	NEBRASKA LIBRARY COMM					
04142026	PIONEER CONSORTIUM FEE 2026	05-08-5450	945.00			
				945.00		
	NMVCA					
04142026	MOSQUITO SCHOOL/MB/SC	05-05-5440	90.00			
	MACHINE CALIBRATION	05-05-5420	25.00			
	YEARLY MEMBERSHIP	05-05-5450	20.00			
				135.00		
	PAULSEN AUTOMOTIVE					
04142026	DOWNPAYMENT WEST SHELTER	05-04-5800	1,707.30			
				1,707.30		
	PITSTOP & SHOP					
04142026	FUEL/ELECTRIC	01-00-5010	98.00			
	FUEL/PARK	05-04-5010	29.31			
	FUEL/SANITATION	04-07-5010	348.98			
	FUEL/SEWER	03-00-5010	83.91			
	FUEL/WATER	02-00-5010	97.65			
				657.85		
	PLANKS LUMBER & HARDWARE					
04142026	SUPPLIES/SEWER	03-00-5320	71.52			
	SUPPLIES/WATER	02-00-5320	37.33			
	SUPPLIES/CEMETERY	05-11-5320	9.98			
	SUPPLIES/PARK	05-04-5320	176.63			
				295.46		
	PLATTE VALLEY COMM -KEARN					
04142026	CAMERAS CITY HALL & APARTMENTS	05-05-5800	3,741.05			
				3,741.05		
	R&R SALES & SERVICES INC					
04142026	MAINT/STREET	12-00-5420	3.08			
	MAINT/PARK	05-04-5420	51.70			
				54.78		
	RELIABLE PEST CONTROL					
04142026	CONTRACT SPRAYING	01-10-5630	40.00			
	CONTRACT SPRAYING	05-05-5630	80.00			
	CONTRACT SPRAYING	12-00-5630	40.00			
				160.00		
	RIGHTWAY GROCERY					

INVOICE NUMBER	VENDOR NAME / REFERENCE	GL ACCOUNT #	AMOUNT	PAYMENT AMOUNT	CHECK #	CHECK DATE
	RIGHTWAY GROCERY					
04142026	ACCT#245 LIBRARY/SUPPLIES	05-08-5320	4.99			
	ACCT#134 GENERAL/SUPPLIES	05-05-5320	24.78			
	ACCT#134 PARK/SUPPLIES	05-04-5320	215.69			
				245.46		
	S.E. SMITH & SONS					
04142026	MAINT/NEW WATER WELL	02-00-5420	2,504.82			
	SUPPLIES/PARK	05-04-5320	69.99			
				2,574.81		
	SAHLING KENWORTH					
04142026	MAINT/SANITATION TRUCK	04-07-5420	424.32			
				424.32		
	SANITATION PRODUCTS					
04142026	MAINT/SAN.TRUCK	04-07-5420	1,353.50			
				1,353.50		
	SOUTHERN POWER DISTRICT					
04142026	POWER	01-00-5041	49,005.76			
	2 POLES/COURT LIGHTING	05-04-5800	1,592.33			
				50,598.09		
	SWEET'S GARAGE LLC					
04142026	MAINT/PARK	05-04-5420	164.02			
				164.02		
	REPORT TOTAL			129,318.40		

Paid Claims, reviewed and approved at APRIL 14, 2026		by Council members Platt, Stephens, Urbina, Duncan	
Date	**Vendor**	**Amount**	**Item**
4/15/26	AB Creatvie Inc	$39,356.66	#25075-Final payment/RCRP grant
3/27/26	Aflac	$636.26	Insurance
3/2/26	BCBS	$10,589.32	Insurance
3/18/26	Black Hills Energy	$273.24	gas bill
03/24/26	Brick It	$12,680.89	brick corners for Marcellus bldg
04/06/26	Caspian Creates	$144.00	website work
04/13/26	City of Franklin	$1,797.00	C&D post closure savings
04/15/26	CPI	$1,590.16	Fuel
03/05/26	Delta Dental	$581.28	Insurance
3/13/26	EFTPS	$4,501.22	Payroll taxes
3/27/26	EFTPS	$4,629.80	Payroll taxes
4/15/26	Erickson Sullivan Architects	$3,712.50	NAHTF INV#13-35024/Apartments
4/15/26	Erickson Sullivan Architects	$1,245.00	Inv#4-35024B/Marcellus exterior
3/5/26	Freedom Claims	$3,000.00	insurance
4/3/26	Glenwood Telecom.	$543.36	phone/internet
3/25/26	Hometown Leasing	$441.82	lease agreement
03/23/2026	Hunter James	$120.14	meter deposit refund
04/01/2026	Loup Valley Cabins	$1,434.60	4 chairs/2 tables for swimming pool
04/15/2026	Madison National Life Ins	$56.30	insurance
3/16/26	MG Trust	$2,396.12	Payroll retirement
03/27/26	MG Trust	$2,442.65	Payroll retirement
4/15/26	Morten Construction LLC	$4,900.00	Sidewalk north of library patio
4/15/26	Morten Construction LLC	$17,932.00	Concrete Pad for west shelter RCRP grant
3/18/26	NE Dept of Rev	$7,177.57	Sales Tax
3/31/26	NE Dept of Rev	$1,191.14	Payroll
3/1/26	Nuesynergy inc	$1,171.20	payroll/fsa/dca employee accounts
04/15/2026	One Call Concepts Inc	$36.70	Locate fee
03/13/2026	Payroll	$14,539.83	Payroll
3/27/26	Payroll	$14,486.48	Payroll
3/5/2026	Quadient Finance/postage	$350.00	Postage
3/30/2026	Quadient Finance/LEASE	$179.97	lease agreement/postal machine
4/15/2026	RMV Construction LLC	$59,760.90	Pymt#9 construction NAHTF Marcellus bld
4/15/26	Southern Public Power Dist	$1,393.00	power/water wells
04/15/2026	SCEDD	$5,000.00	RCRP grant 75% Gen. Adm.
04/15/2026	T&R Electric Supply	$10,123.28	Dist.supplies/Fire Barn/Electric
04/15/2026	US Bank	$3,756.59	supplies/maint/fuel/
4/17/26	Verizon	$79.93	phone
03/02/26	VSP	$174.39	Insurance
04/15/2026	WAPA	$5,954.87	Power
	TOTAL CLAIMS REPORT:	**$240,380.17**	

CITY OF FRANKLIN

Application for Zoning Permit

Date of Application: 3/13/2026 Phone Number: 308-425-1000

Homeowner Name: Ed & Tonda Mattison Email: tondasue@yahoo.com

Legal Description of Property and residence address:
1022 19th Ave Franklin

Name of Contractor (business or individual): Antelope Sprinklers

PERMIT TYPE & FEE CALCULATION **Permit#** 2026-01

NOTE: The cost (fee) for each permit is listed next to the permit type. Check one

- | New Structure Permit ($25.00)
- | Addition to Existing Structure Permit ($25.00)
- | Remodeling of Existing Structure Permit ($25.00)
- | Demolition of a Structure Permit ($25.00)
- | Moving a Structure Permit ($25.00)
- | Fence Building Permit ($25.00)
- X | Water System Connection Permit ($10.00)

Total project valuation: $ 5000.-

Describe Work to be Completed:
Wood/Metal/Other structure type and purpose of permit: underground sprinklers

Continued on Next Page →

Drew Bak

CITY OF FRANKLIN

Application for Zoning Permit

I, the undersigned, hereby certify that the above statements are true and correct to the best of my knowledge. I also certify that, if a permit is issued, all work will be completed in accordance with the ordinances of the City of Franklin, Nebraska. **By signing this zoning permit, you authorize access to the ongoing and completed project site as necessary by the Franklin County Assessor's Office or its designee, to allow measurement of the completed work for the purpose of determining value as required by Nebraska law.**

Applicant Signature: Tonda S Matteson Date: 3/17/2026

OFFICE USE ONLY

☒ | APPROVED PAYMENT DATE AND TYPE: Check 3/17/26

☐ | DECLINED

Date Approved/Declined: 3/17/26

Date of Permit Expiry: _____

If declined, reason for declination: _____

Drew Barton 3/17/26
Zoning Enforcement Officer Signature

_____
Council Approval Signature

CITY OF FRANKLIN

Application for Zoning Permit

Date of Application: 3-17-26 Phone Number: 308 241 2625

Homeowner Name: Jim Rayburn C/O Brittany Sprague Email: _____

Legal Description of Property and residence address:

408 16th Ave

Lots 30-31, Blk 2 Peoples Addition; FR Bloomington 36-2-15

Name of Contractor (business or individual): Maurice Cole

PERMIT TYPE & FEE CALCULATION **Permit#** 2026-05

NOTE: The cost (fee) for each permit is listed next to the permit type. Check one

- | New Structure Permit ($25.00)
- | Addition to Existing Structure Permit ($25.00)
- | Remodeling of Existing Structure Permit ($25.00)
- | Demolition of a Structure Permit ($25.00)
- | Moving a Structure Permit ($25.00)
- X | Fence Building Permit ($25.00)
- | Water System Connection Permit ($10.00)

Total project valuation: $ 3008.00

Describe Work to be Completed:

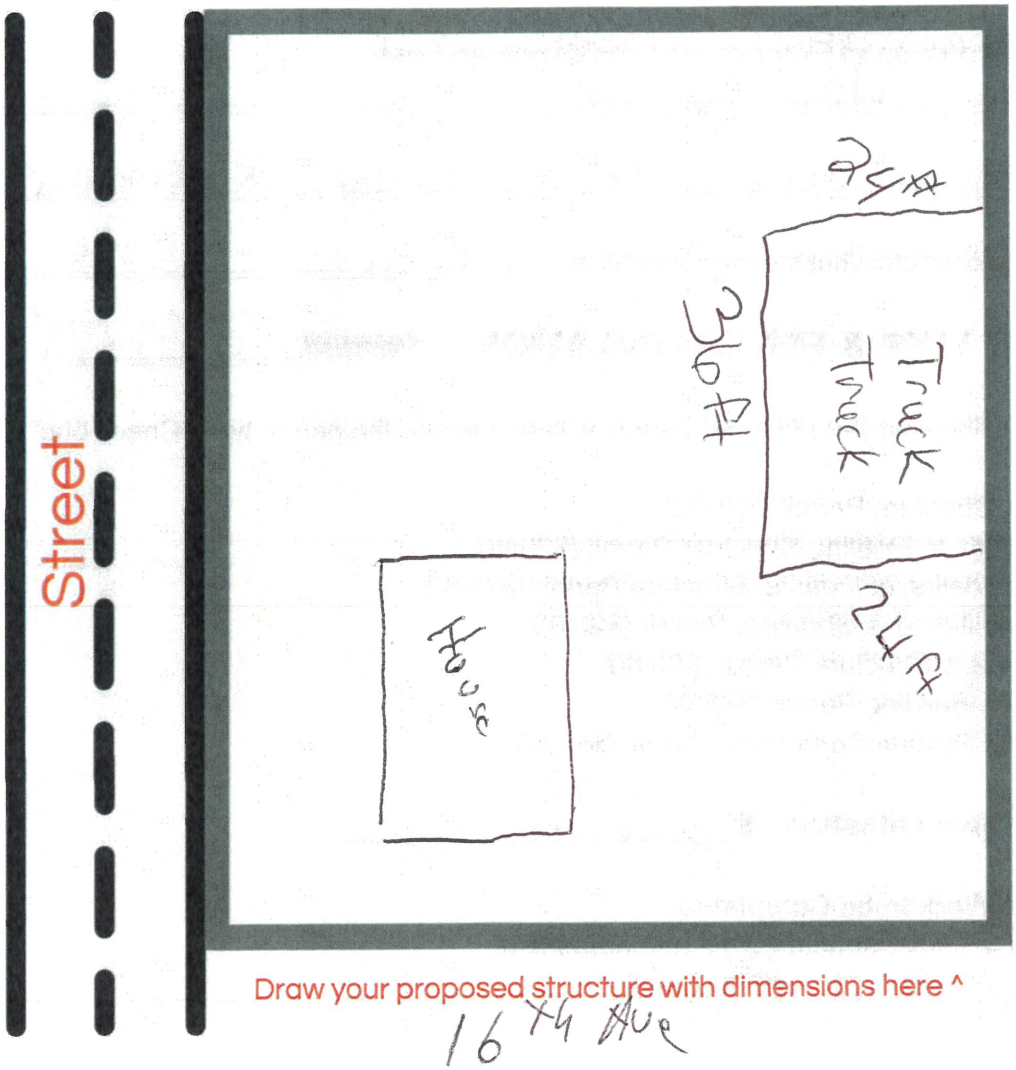
Wood/Metal/Other structure type and purpose of permit: Wood Panels

Continued on Next Page →

CITY OF FRANKLIN

Application for Zoning Permit

Draw an outline of the structure here (required):
***Show all dimensions of the lot, building, front yard, side yards, rear yard, garages and other buildings. The proposed structure in residential must be at least five (5) feet on the sides and (7) feet inside the rear yard (10) feet from front property lines unless you are a corner lot. Commercial storage units ask for regulations.



Draw your proposed structure with dimensions here ^

16th Ave

Continued on Next Page →

CITY OF FRANKLIN

Application for Zoning Permit

I, the undersigned, hereby certify that the above statements are true and correct to the best of my knowledge. I also certify that, if a permit is issued, all work will be completed in accordance with the ordinances of the City of Franklin, Nebraska. **By signing this zoning permit, you authorize access to the ongoing and completed project site as necessary by the Franklin County Assessor's Office or its designee, to allow measurement of the completed work for the purpose of determining value as required by Nebraska law.**

Applicant Signature: Brittany Sprague Date: 3-17-26

OFFICE USE ONLY

☑ | APPROVED

☐ | DECLINED

PAYMENT DATE AND TYPE: CASH 3/17/26

Date Approved/Declined: 3/23/2026

Date of Permit Expiry: 3/23/2027

If declined, reason for declination: _____

Zoning Enforcement Officer Signature

Council Approval Signature

CITY OF FRANKLIN

Application for Zoning Permit

Date of Application: 4 - 9 - 2026 Phone Number: 308 - 470 - 0559

Homeowner Name: Lawrence Stover Jr. Email: _____

Legal Description of Property and residence address:
1711 Q Street PT. S1/2NW1/4 NW1/4 31-2-14 Non-Descript;

Franklin Marion

Name of Contractor (business or individual): Tri - States

PERMIT TYPE & FEE CALCULATION Permit # 2026-06

NOTE: The cost (fee) for each permit is listed next to the permit type. Check one

- [X] | New Structure Permit ($25.00)
- [ ] | Addition to Existing Structure Permit ($25.00)
- [ ] | Remodeling of Existing Structure Permit ($25.00)
- [ ] | Demolition of a Structure Permit ($25.00)
- [ ] | Moving a Structure Permit ($25.00)
- [ ] | Fence Building Permit ($25.00)
- [ ] | Water System Connection Permit ($10.00)

Total project valuation: $ 2800.00

Describe Work to be Completed:

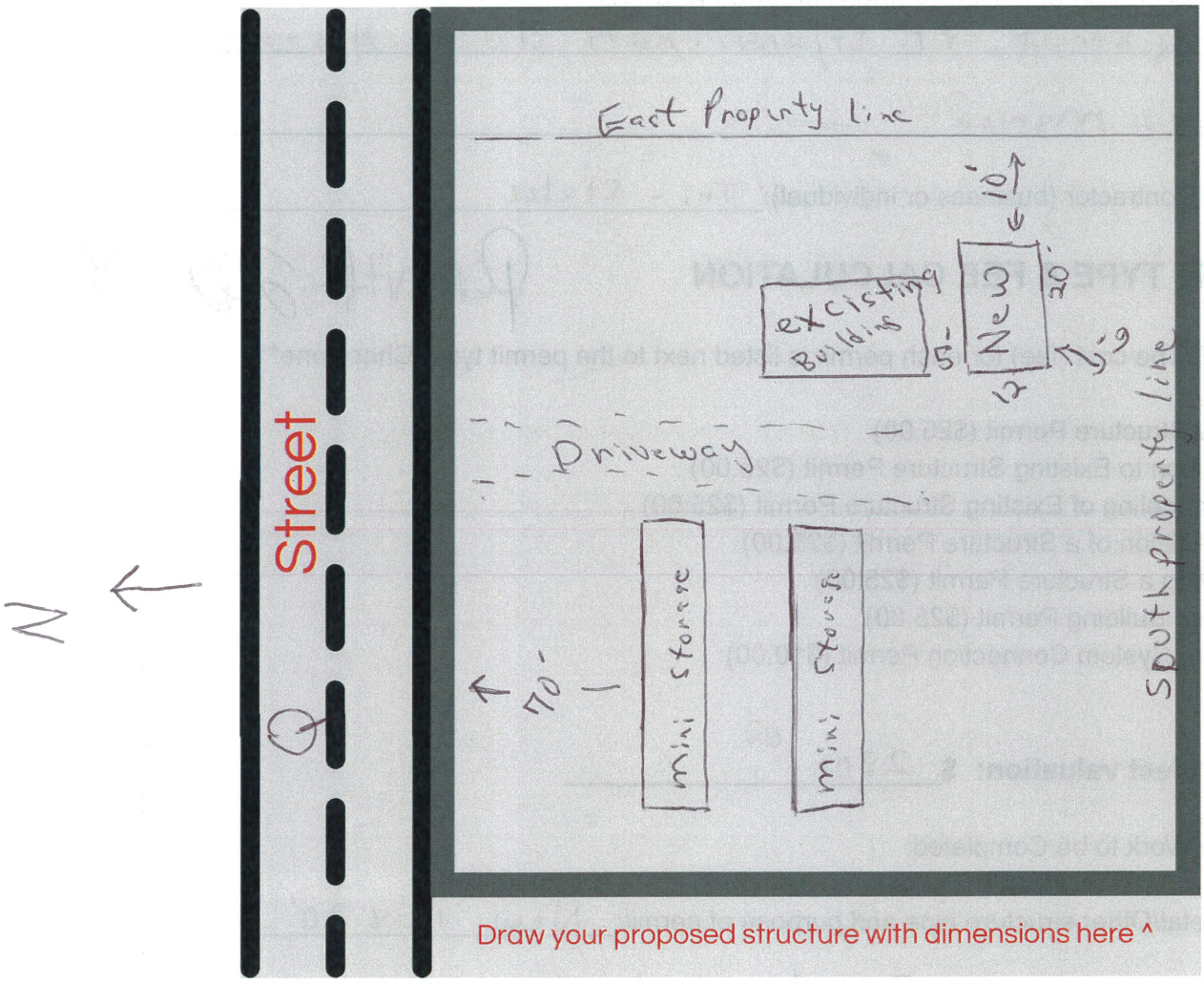
Wood/Metal/Other structure type and purpose of permit: New 12'x 20' all metal carport for travel trailer

Continued on Next Page →

CITY OF FRANKLIN

Application for Zoning Permit

Draw an outline of the structure here (required):
***Show all dimensions of the lot, building, front yard, side yards, rear yard, garages and other buildings. The proposed structure in residential must be at least five (5) feet on the sides and (7) feet inside the rear yard (10) feet from front property lines unless you are a corner lot. Commercial storage units ask for regulations.



Continued on Next Page →

CITY OF FRANKLIN

Application for Zoning Permit

I, the undersigned, hereby certify that the above statements are true and correct to the best of my knowledge. I also certify that, if a permit is issued, all work will be completed in accordance with the ordinances of the City of Franklin, Nebraska.

Applicant Signature: _____ Date: 4.13.26

Has nothing to do with the Storage Units Personal for my camper

OFFICE USE ONLY

Permit#_____

☐ | APPROVED

☐ | DECLINED

Date Approved/Declined:_____

Date of Permit Expiry:_____

If declined, reason for declination:_____

_____

_____ _____

Zoning Enforcement Officer Signature Council Approval Signature

FRANKLIN COUNTY SHERIFFS OFFICE

Bryon Detlefsen, Sheriff
405 15th Avenue
P.O. Box 292
Franklin, NE. 68939

Office: (308) 425-6231
Fax: (308) 425-3261
sheriff@franklincountyne.gov

Monthly Report for the City of Franklin

The following report is activity for the month of March 2026

Dispatch received 76 calls that generated a number in our CAD system regarding activities within the City Limits,

Deputies patrolled 118 hours.

In addition to patrol hours Deputies had 87 hours spent on calls, we had four animal complaints, one violation of the burning ban, one coroner call, two driving complaints, one missing juvenile, four traffic stops, and one warrant arrest.

Sheriff Bryon Detlefsen

CITY OF FRANKLIN, NEBRASKA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

September 30, 2025

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AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
City of Franklin, Nebraska

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis of the governmental funds of the City of Franklin, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis of the governmental funds of the City of Franklin, Nebraska, as of September 30, 2025, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in accordance with the basis of accounting described in Note A.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Franklin, Nebraska and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter—Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting for the governmental activities and governmental funds. The governmental financial statements are prepared on the modified cash basis of

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Grand Island, NE 68802
P 308-381-1810
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EMAIL cpa@gicpas.com

A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash and accrual basis of accounting described in Note A, and for determining that the modified cash and accrual basis of accounting are acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Franklin, Nebraska's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Franklin, Nebraska's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Franklin, Nebraska's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Franklin, Nebraska's financial statements. The statement of General Fund departmental revenue and expenditures is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information described in the second sentence of this paragraph is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Information

Management is responsible for the other information included in the financial statements. The other information comprises the management's discussion and analysis and budgetary comparison schedules, but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2026, on our consideration of the City of Franklin, Nebraska's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to

describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Franklin's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Franklin, Nebraska's internal control over financial reporting and compliance.

AMGL, P.C.

Grand Island, Nebraska
March 25, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Franklin, we offer readers of the City of Franklin financial statements this narrative overview and analysis of the financial activities of the City of Franklin for the fiscal year ended September 30, 2025.

Financial Highlights

- The assets of the City of Franklin exceeded its liabilities at the close of the most recent fiscal year by $6,321,559 (*net position*). Of this amount, $2,653,540 (*unrestricted net position*) may be used to meet the government's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Franklin's governmental funds reported combined ending net position of $3,517,514, with an unrestricted net position balance of $905,624.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $1,031,505, or 104.2 percent of General Fund expenditures for the year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Franklin's financial statements. The City of Franklin's financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains supplementary and other information in addition to the financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Franklin's finances in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City of Franklin's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Franklin is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of the City of Franklin that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Franklin include general government, public safety, highways and streets, public works, and culture and recreation. The business-type activities of the City of Franklin include the Electric, Water, Sewer, and Sanitation Enterprise Funds.

The government-wide financial statements can be found on pages 15 and 16.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Franklin, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Franklin can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Franklin maintains four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Street Fund, and CDA Fund, all of which are considered to be major funds. The Community Betterment Fund is a nonmajor fund presented as Other Fund.

The City of Franklin adopts an annual appropriated budget for its governmental funds. A budgetary comparison statement has been provided for the General, Street, and CDA Funds to demonstrate compliance with this budget.

The governmental fund financial statements can be found on pages 17-20 of this report.

Proprietary funds. The City of Franklin maintains two types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Franklin uses enterprise funds to account for its Electric, Water, Sewer, and Sanitation Funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City of Franklin's various functions. The City of Franklin uses an internal service fund to account for its employee health insurance. Because this service predominantly benefits governmental rather than business-type functions, it has been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Electric, Water, Sewer, and Sanitation Funds, all of which are considered to be major funds of the City of Franklin.

The proprietary fund financial statements can be found on pages 21-24 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 25-50 of this report.

Other information. In addition to the financial statements and accompanying notes, this report also presents certain *supplementary and other information* concerning the City of Franklin's budgetary comparison schedules and General Fund revenue and expenditures by departments on pages 51-54 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Franklin, assets exceeded liabilities by $6,321,559 at the close of the most recent fiscal year.

Summary Statements of Net Position

	2025	2024	Increase (Decrease)
Current and Other Assets	$ 3,537,473	$ 4,085,412	$ (547,939)
Capital Assets	3,091,105	2,067,857	1,023,248
Total Assets	6,628,578	6,153,269	475,309
Long-term Liabilities	77,649	72,068	5,581
Other Liabilities	229,370	585,517	(356,147)
Total Liabilities	307,019	657,585	(350,566)
Net Position:			
Net Investment in Capital Assets	3,091,105	2,067,857	1,023,248
Restricted	576,914	522,479	54,435
Unrestricted	2,653,540	2,905,348	(251,808)
Total Net Position	$ 6,321,559	$ 5,495,684	$ 825,875

A portion of the City of Franklin's net position (48.9 percent) reflects its investment in capital assets (land, infrastructure, buildings, distribution systems, vehicles, and equipment), net of any related debt used to acquire those assets that is still outstanding. The City of Franklin uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Franklin's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City of Franklin's net position (9.1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net position* ($2,653,540) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Franklin is able to report positive balances in all three categories of net position for the government as a whole as well as for its separate governmental and business-type activities.

Expenses and Program Revenues - Governmental Activities

Function	Year Ended September 30, 2025 Program Revenues	Year Ended September 30, 2025 Program Expenses	Year Ended September 30, 2024 Program Revenues	Year Ended September 30, 2024 Program Expenses
General Government	$ 12,604	$ 333,305	$ 8,710	$ 348,022
Public Safety	660	100,897	1,090	149,391
Public Works	5,550	232,640	8,250	266,199
Environment and Leisure	230,519	251,082	22,161	214,364
Economic Development	132,218	37,967	-	14,265
Depreciation	-	63,728	-	74,326
Total	$ 381,551	$ 1,019,619	$ 40,211	$ 1,066,567

Revenues by Source - Governmental Activities

SOURCES OF REVENUE

	Year Ended September 30, 2025		Year Ended September 30, 2024	
Charges for Services	$ 41,987	2.3 %	$ 37,462	2.8 %
Operating Grants and Contributions	136,133	7.6	2,739	0.2
Capital Grants and Contributions	203,431	11.3	10	-
Property Taxes	227,505	12.7	182,054	13.6
Motor Vehicle Taxes	20,888	1.2	20,223	1.5
Sales Tax	179,144	10.0	183,802	13.7
Franchise Taxes	3,325	0.2	3,621	0.3
State Allocation	333,237	18.5	307,862	23.1
Miscellaneous	95,340	5.3	191,831	14.3
Interest	51,441	2.9	60,373	4.5
Gain (Loss) on Disposal of Capital Assets	1,933	0.1	(1,108)	(0.1)
Interfund Transfers	500,000	27.9	350,000	26.1
Total	$ 1,794,364	100.0 %	$ 1,338,869	100.0 %

Net position of the governmental funds increased $774,745 during the year ended September 30, 2025 due primarily to a $500,000 transfer from the Electric and Water Funds.

Business-type activities. Business-type activities increased the City of Franklin's net position by $51,130, during the year ended September 30, 2025. Key elements of this increase are as follows:

Expenses and Program Revenues - Business-type Activities

	Year Ended September 30, 2025		Year Ended September 30, 2024	
Function	Program Revenues	Program Expenses	Program Revenues	Program Expenses
Electric	$ 1,514,031	$ 1,131,053	$ 1,377,044	$ 1,048,481
Water	291,091	179,975	278,595	179,478
Sewer	116,234	130,541	117,217	109,765
Sanitation	210,161	203,615	229,088	209,333
Total	2,131,517	1,645,184	2,001,944	1,547,057
Interfund Transfers	-	500,000	-	350,000
	$ 2,131,517	$ 2,145,184	$ 2,001,944	$ 1,897,057

Revenues by Source - Business-type Activities

	Year Ended September 30, 2025		Year Ended September 30, 2024	
SOURCES OF REVENUE				
Charges for Services	$ 2,131,517	97.0 %	$ 2,001,944	96.1 %
Gain on Sale of Assets	14,478	0.7	8,235	0.4
Interest	50,319	2.3	72,366	3.5
Total	$ 2,196,314	100.0 %	$ 2,082,545	100.0 %

Financial Analysis of the Government's Funds

As noted earlier, the City of Franklin uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the City of Franklin's *governmental* funds is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Franklin's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the City of Franklin's governmental funds reported a combined ending fund balance of $1,423,231. The unassigned fund balance is $849,027. Unassigned fund balance indicates resources available for spending at the government's discretion. The remainder of fund balances is not available for new spending because it has already been restricted for street projects ($574,204).

The General Fund is the chief operating fund of the City of Franklin. At the end of the current fiscal year, unassigned and total fund balance of $1,031,505 represented 104.2 percent of General Fund expenditures for the year.

The fund balance of the City of Franklin's General Fund decreased by $111,340 during the current fiscal year.

The fund balance of the City of Franklin's Street Fund increased by $52,335 during the current fiscal year.

Proprietary funds. The City of Franklin's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the proprietary funds at the end of the year was as follows: Electric Fund – $746,995, Water Fund – $411,654, Sewer Fund – $345,596, and Sanitation Fund – $243,671. The change in net position for the proprietary funds was as follows: Electric Fund – increase of $161,802, Water Fund – decrease of $118,516, Sewer Fund – decrease of $5,365, and Sanitation Fund – increase of $13,209. Other factors concerning the finances of these four funds have already been addressed in the discussion of the City of Franklin's business-type activities.

Budgetary Highlights

The City did not amend its budget during the year ended September 30, 2025.

Capital Asset and Debt Administration

Capital Assets. The City of Franklin's investment in capital assets for its governmental and business-type activities as of September 30, 2025, amounts to $3,091,105 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, building and system improvements, vehicles and equipment, and streets.

Major capital asset events (individually greater than $10,000) during the current fiscal year included the following:

- Resurface tennis courts - $19,300
- Patio and picnic shelter - $48,875
- Musical playground, fitness station and duraplay surface - $113,109
- Emergency siren controller - $23,030

- 1983 Chevy C70 truck - $10,500
- Gravely mower - $17,900
- Marcellus building remodel - $887,331
- 2025 Chevy service truck - $53,977
- Meter reading system - $41,695

City of Franklin's Capital Assets
(net of depreciation)

	Year Ended September 30, 2025			Year Ended September 30, 2024		
	Governmental Activities	Business-type Activities	Total	Governmental Activities	Business-type Activities	Total
Land	$ 45,500	$ 14,973	$ 60,473	$ 45,500	$ 14,973	$ 60,473
Construction in Progress	1,397,724	-	1,397,724	398,409	-	398,409
Building and Improvements	209,852	42,071	251,923	227,255	45,365	272,620
Equipment and Vehicles	384,610	996,375	1,380,985	285,903	1,050,452	1,336,355
Total	$ 2,037,686	$ 1,053,419	$ 3,091,105	$ 957,067	$ 1,110,790	$ 2,067,857

Additional information on the City of Franklin's capital assets can be found in Note C4 on pages 42-44 of this report.

Long-term debt. At the end of the current fiscal year, the City of Franklin had no outstanding long-term debt.

The City of Franklin does not have a bond rating.

Economic Factors and Next Year's Budgets and Rates

- Property tax asking for the year ending September 30, 2026, was $22,152 (9.7 percent) higher than last year, largely due to a valuation increase of 9.7 percent.

- The City has budgeted a transfer of $300,000 from the Electric Fund, $100,000 from the Water Fund, and $100,000 from the Sanitation Fund to the CDA Fund during the year ending September 30, 2026, to balance the General Fund and build up cash reserves in the CDA and Street Funds for future projects.

Request for Information

This financial report is designed to provide a general overview of the City of Franklin's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City Clerk, City of Franklin, 619 15th Avenue, Franklin, NE 68939.

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF NET POSITION

September 30, 2025

	Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	Total
ASSETS			
Current assets:			
Cash and cash equivalents	$ 43,243	$ 534,662	$ 577,905
Certificates of deposit	849,753	1,082,142	1,931,895
County treasurer cash	12,868	-	12,868
Receivables:			
Accounts	-	167,230	167,230
Unbilled revenue	-	80,652	80,652
Interest	-	5,240	5,240
Inventory	-	91,697	91,697
Total current assets	905,864	1,961,623	2,867,487
Noncurrent assets:			
Restricted cash and cash equivalents	260,112	96,022	356,134
Restricted certificates of deposit	313,852	-	313,852
Capital assets:			
Land	45,500	14,973	60,473
Construction in progress	1,397,724	-	1,397,724
Other capital assets, net of depreciation	594,462	1,038,446	1,632,908
Net capital assets	2,037,686	1,053,419	3,091,105
Total noncurrent assets	2,611,650	1,149,441	3,761,091
Total assets	3,517,514	3,111,064	6,628,578
LIABILITIES			
Current liabilities:			
Accounts payable	-	154,773	154,773
Accrued vacation and payroll	-	49,668	49,668
Sales tax payable	-	9,266	9,266
Customer deposits	-	15,663	15,663
Total current liabilities	-	229,370	229,370
Noncurrent liabilities:			
Closure/post-closure liability	-	77,649	77,649
Total liabilities	-	307,019	307,019
NET POSITION			
Net investment in capital assets	2,037,686	1,053,419	3,091,105
Restricted for:			
Street projects	574,204	-	574,204
C&D Closure/Post-closure	-	2,710	2,710
Unrestricted	905,624	1,747,916	2,653,540
Total net position	$ 3,517,514	$ 2,804,045	$ 6,321,559

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF ACTIVITIES

For the year ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Primary government:			
Governmental activities (modified cash basis):			
General government	$ 333,305	$ 12,604	$ -
Public safety	100,897	660	-
Public works	232,640	5,550	-
Environment and leisure	251,082	23,173	3,915
Economic development	37,967	-	132,218
Depreciation - unallocated	63,728	-	-
Total governmental activities	1,019,619	41,987	136,133
Business-type activities (accrual basis):			
Electric	1,131,053	1,514,031	-
Water	179,975	291,091	-
Sewer	130,541	116,234	-
Sanitation	203,615	210,161	-
Total business-type activities	1,645,184	2,131,517	-
Total primary government	$ 2,664,803	$ 2,173,504	$ 136,133

See notes to financial statements.

Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position Governmental Activities (Modified Cash Basis)	Business-type Activities (Accrual Basis)	Total
$ -	$ (320,701)	$ -	$ (320,701)
-	(100,237)	-	(100,237)
-	(227,090)	-	(227,090)
203,431	(20,563)	-	(20,563)
-	94,251	-	94,251
-	(63,728)	-	(63,728)
203,431	(638,068)	-	(638,068)
-	-	382,978	382,978
-	-	111,116	111,116
-	-	(14,307)	(14,307)
-	-	6,546	6,546
-	-	486,333	486,333
$ 203,431	$ (638,068)	$ 486,333	$ (151,735)
General revenues:			
Taxes:			
Property	227,505	-	227,505
Motor vehicle	20,888	-	20,888
Sales tax	179,144	-	179,144
Franchise	3,325	-	3,325
State allocation	333,237	-	333,237
Miscellaneous	95,340	-	95,340
Interest income	51,441	50,319	101,760
Gain on sale of assets	1,933	14,478	16,411
Interfund transfers	500,000	(500,000)	-
Total general revenues	1,412,813	(435,203)	977,610
Change in net position	774,745	51,130	825,875
Net position - September 30, 2024	2,742,769	2,752,915	5,495,684
Net position - September 30, 2025	$ 3,517,514	$ 2,804,045	$ 6,321,559

CITY OF FRANKLIN, NEBRASKA

BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

September 30, 2025

	General	Street	CDA	Other Governmental Fund (Community Betterment)	Total Governmental Funds
ASSETS					
Cash and cash equivalents	$ 169,125	$ 260,112	$ (182,478)	$ -	$ 246,759
Certificates of deposit	849,753	313,852	-	-	1,163,605
County treasurer cash	12,627	240	-	-	12,867
Total assets	$ 1,031,505	$ 574,204	$ (182,478)	$ -	$ 1,423,231
LIABILITIES AND FUND BALANCES					
Liabilities:	$ -	$ -	$ -	$ -	$ -
Fund balances:					
Restricted for:					
Street projects	-	574,204	-	-	574,204
Unassigned	1,031,505	-	(182,478)	-	849,027
Total fund balances	1,031,505	574,204	(182,478)	-	1,423,231
Total liabilities and fund balances	$ 1,031,505	$ 574,204	$ (182,478)	$ -	$ 1,423,231

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

RECONCILIATION OF THE BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

September 30, 2025

Total fund balances - governmental funds	$	1,423,231
Amounts reported for *governmental activities* in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is $3,386,475 and the accumulated depreciation is $1,348,789.		2,037,686
Internal service (health insurance) fund is used by management to charge the cost of insurance to individual funds. The assets are reported with governmental activities in the Statement of Net Position.		56,597
Total net position - governmental activities	$	3,517,514

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS

For the year ended September 30, 2025

	General	Street	CDA	Other Governmental Fund (Community Betterment)	Total Governmental Funds
REVENUES					
Taxes:					
Property	$ 222,881	$ 4,624	$ -	$ -	$ 227,505
Motor vehicle	-	20,888	-	-	20,888
Sales tax	114,106	27,002	38,036	-	179,144
Franchise	3,325	-	-	-	3,325
Intergovernmental	152,621	180,616	-	-	333,237
Charges for services	41,987	-	-	-	41,987
Grant income	203,431	-	132,218	-	335,649
Contributions	3,915	-	-	-	3,915
Interest income	37,566	13,875	-	-	51,441
Sale of assets	3,563	-	-	-	3,563
Insurance proceeds	70,432	-	-	-	70,432
Other income	24,828	-	-	80	24,908
Total revenues	878,655	247,005	170,254	80	1,295,994
EXPENDITURES					
General government	342,090	-	-	-	342,090
Public safety	100,897	-	-	-	100,897
Public works	48,470	184,170	-	-	232,640
Environment and leisure	250,392	-	-	690	251,082
Economic development	-	-	37,967	-	37,967
Capital outlay	248,146	10,500	887,331	-	1,145,977
Total expenditures	989,995	194,670	925,298	690	2,110,653
Excess (deficiency) of revenues over expenditures	(111,340)	52,335	(755,044)	(610)	(814,659)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	500,000	-	500,000
Net change in fund balances	(111,340)	52,335	(255,044)	(610)	(314,659)
Fund balances - September 30, 2024	1,142,845	521,869	72,566	610	1,737,890
Fund balances - September 30, 2025	$ 1,031,505	$ 574,204	$ (182,478)	$ -	$ 1,423,231

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the year ended September 30, 2025

Total net change in fund balances - governmental funds	$	(314,659)
Amounts reported for *governmental activities* in the statement of activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay ($1,145,977) exceeded depreciation expense ($63,728) during the period.		1,082,249
Internal service (health insurance) fund is used by management to charge the cost of insurance to individual funds. The net revenue is reported with governmental activities in the Statement of Activities.		8,785
Remaining basis on capital asset disposals does not impact the governmental funds, but the remaining basis reduces the gain on sale of assets on the Statement of Activities.		(1,630)
Change in net position of governmental activities	$	774,745

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF FUND NET POSITION - PROPRIETARY FUNDS

September 30, 2025

	Enterprise Funds	
	Electric Fund	Water Fund
ASSETS		
Current assets:		
Cash and cash equivalents	$ (2,161)	$ 259,845
Certificates of deposit	688,874	101,186
Receivables:		
Accounts receivable	112,729	27,720
Unbilled revenue	56,563	11,836
Interest	3,235	516
Inventory	61,400	21,178
Total current assets	920,640	422,281
Noncurrent assets:		
Restricted cash and cash equivalents	15,663	-
Capital assets:		
Land	14,973	-
Land improvements	-	-
Buildings	40,000	18,627
Property and equipment	2,273,273	1,861,200
Less accumulated depreciation	(1,742,269)	(1,651,229)
Net capital assets	585,977	228,598
Total noncurrent assets	601,640	228,598
Total assets	1,522,280	650,879
LIABILITIES		
Current liabilities:		
Accounts payable	139,023	3,462
Accrued vacation and payroll	26,126	7,000
Sales tax payable	8,496	165
Customer deposits	15,663	-
Total current liabilities	189,308	10,627
Noncurrent liabilities:		
Closure/post-closure liability	-	-
Total liabilities	189,308	10,627
NET POSITION		
Net investment in capital assets	585,977	228,598
Restricted for:		
C&D Closure/Post-closure	-	-
Unrestricted	746,995	411,654
Total net position	$ 1,332,972	$ 640,252

See notes to financial statements.

	Enterprise Funds			Internal
	Sewer Fund	Sanitation Fund	Total	Service Fund
	$ 157,747	$ 119,231	$ 534,662	$ 56,597
	176,346	115,736	1,082,142	-
	10,115	16,666	167,230	-
	5,114	7,139	80,652	-
	899	590	5,240	-
	9,119	-	91,697	-
	359,340	259,362	1,961,623	56,597
	-	80,359	96,022	-
	-	-	14,973	-
	-	40,583	40,583	-
	9,381	21,148	89,156	-
	638,972	419,554	5,192,999	-
	(484,219)	(406,575)	(4,284,292)	-
	164,134	74,710	1,053,419	-
	164,134	155,069	1,149,441	-
	523,474	414,431	3,111,064	56,597
	6,139	6,149	154,773	-
	7,000	9,542	49,668	-
	605	-	9,266	-
	-	-	15,663	-
	13,744	15,691	229,370	-
	-	77,649	77,649	-
	13,744	93,340	307,019	-
	164,134	74,710	1,053,419	-
	-	2,710	2,710	-
	345,596	243,671	1,747,916	56,597
	$ 509,730	$ 321,091	$ 2,804,045	$ 56,597

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUNDS

For the year ended September 30, 2025

	Enterprise Funds					Internal Service Fund
	Electric Fund	Water Fund	Sewer Fund	Sanitation Fund	Total	
Operating revenues:						
User charges	$ 1,323,546	$ 215,296	$ 115,947	$ 198,362	$ 1,853,151	$ -
Interdepartmental charges	-	-	-	-	-	33,000
NPPD agreement	177,600	-	-	-	177,600	-
NRD revenue	-	74,724	-	-	74,724	-
County reimbursements	-	-	-	11,063	11,063	-
Other revenue	12,885	1,071	287	736	14,979	-
Total operating revenues	1,514,031	291,091	116,234	210,161	2,131,517	33,000
Operating expenses:						
Cost of power	746,052	-	-	-	746,052	-
Personnel	195,675	55,760	49,940	89,872	391,247	-
Contract services	18,069	3,159	2,813	38,428	62,469	-
Professional fees	4,573	1,333	1,333	6,300	13,539	-
Insurance	30,896	5,895	1,190	11,292	49,273	24,831
Repairs and maintenance	14,705	14,906	18,090	15,174	62,875	-
Utilities	11,878	26,437	3,835	2,301	44,451	-
Other operating expenses	28,686	25,076	39,863	23,027	116,652	-
Closure costs	-	-	-	5,581	5,581	-
Depreciation	80,519	47,409	13,477	11,640	153,045	-
Total operating expenses	1,131,053	179,975	130,541	203,615	1,645,184	24,831
Operating income (loss)	382,978	111,116	(14,307)	6,546	486,333	8,169
Nonoperating revenues:						
Sale of assets	-	14,478	-	-	14,478	-
Interest income	28,824	5,890	8,942	6,663	50,319	616
Total nonoperating revenues	28,824	20,368	8,942	6,663	64,797	616
Income (loss) before interfund transfers	411,802	131,484	(5,365)	13,209	551,130	8,785
Interfund transfers:						
Transfer to other funds	(250,000)	(250,000)	-	-	(500,000)	-
Change in net position	161,802	(118,516)	(5,365)	13,209	51,130	8,785
Net position - September 30, 2024	1,171,170	758,768	515,095	307,882	2,752,915	47,812
Net position - September 30, 2025	$ 1,332,972	$ 640,252	$ 509,730	$ 321,091	$ 2,804,045	$ 56,597

See notes to financial statements.

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS

For the year ended September 30, 2025

	Enterprise Funds	
	Electric Fund	Water Fund
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers/other funds	$ 1,507,354	$ 294,129
Payments to suppliers	(873,726)	(92,724)
Payments to employees	(186,747)	(54,678)
Net cash provided by operating activities	446,881	146,727
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers to other funds	(250,000)	(250,000)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Purchase of property and equipment	(374,608)	(31,177)
Proceeds from sale of property and equipment	-	14,478
Increase in closure/post-closure liability		-
Net cash provided (used) by capital and related activities	(374,608)	(16,699)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Increase in certificates of deposit	103,194	19,123
Interest received	28,824	5,890
Net cash provided by investing activities	132,018	25,013
Increase (decrease) in cash and cash equivalents	(45,709)	(94,959)
Cash and cash equivalents - beginning of the year	59,211	354,804
Cash and cash equivalents - end of the year	$ 13,502	$ 259,845
Composition of cash and cash equivalents:		
Cash and cash equivalents	$ (2,161)	$ 259,845
Restricted cash and cash equivalents	15,663	-
Total cash and cash equivalents	$ 13,502	$ 259,845

See notes to financial statements.

Enterprise Funds			Internal
Sewer Fund	Sanitation Fund	Total	Service Fund
$ 117,320	$ 218,284	$ 2,137,087	$ 33,000
(55,096)	(110,808)	(1,132,354)	(24,831)
(47,964)	(86,841)	(376,230)	-
14,260	20,635	628,503	8,169
-	-	(500,000)	-
(31,175)	(4,158)	(441,118)	-
-	-	14,478	-
-	5,581	5,581	-
(31,175)	1,423	(421,059)	-
33,325	21,873	177,515	-
8,942	6,663	50,319	616
42,267	28,536	227,834	616
25,352	50,594	(64,722)	8,785
132,395	148,996	695,406	47,812
$ 157,747	$ 199,590	$ 630,684	$ 56,597
$ 157,747	$ 119,231	$ 534,662	$ 56,597
-	80,359	96,022	-
$ 157,747	$ 199,590	$ 630,684	$ 56,597

CITY OF FRANKLIN, NEBRASKA

STATEMENT OF CASH FLOWS -
PROPRIETARY FUNDS, Continued

For the year ended September 30, 2025

	Enterprise Funds	
	Electric Fund	Water Fund
Reconciliation of operating income (loss) to net cash provided by operating activities:		
Operating income (loss)	$ 382,978	$ 111,116
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	80,519	47,409
Change in assets and liabilities:		
Accounts receivable	(6,677)	3,038
Inventories	(3,938)	(8,537)
Accounts payable	(12,720)	(7,384)
Customer deposits	(2,600)	-
Sales tax payable	391	3
Accrued expenses	8,928	1,082
Net cash provided by operating activities	$ 446,881	$ 146,727

See notes to financial statements.

	Enterprise Funds			Internal Service Fund
	Sewer Fund	Sanitation Fund	Total	
$	(14,307)	$ 6,546	$ 486,333	$ 8,169
	13,477	11,640	153,045	-
	1,086	8,123	5,570	-
	6,731	-	(5,744)	-
	5,297	(8,705)	(23,512)	-
	-	-	(2,600)	-
	-	-	394	-
	1,976	3,031	15,017	-
$	14,260	$ 20,635	$ 628,503	$ 8,169

CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

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CITY OF FRANKLIN, NEBRASKA

NOTES TO FINANCIAL STATEMENTS

September 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Franklin, Nebraska (City) are prepared in accordance with the modified cash basis of accounting for governmental funds and the accrual basis for the proprietary funds. The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this Note.

1. Financial Reporting Entity

The City of Franklin, Nebraska, was incorporated in 1883. The City operates under a Mayor-Council form of government with an elected Mayor, and an elected legislative body, Council, composed of four members. The Mayor is elected at large for a four-year term, and the four members of the City Council are also elected for four-year terms. The administration of the City government is performed under the direction of the Mayor by the City Administrator. Services provided to residents include public safety; highways and streets; planning and zoning; parks; recreation; development; electric, water, and sanitary sewer systems; sanitation; and general administrative services.

The City's financial reporting entity comprises the following:

Primary Government:	City of Franklin

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 61, and has addressed all potential component units (traditionally separate reporting entities) for which the City may be financially accountable, and, as such, should be included within the City's financial statements. The City (the primary government) is financially accountable if it appoints a voting majority of the organization's governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

1. Financial Reporting Entity, continued

Blended Component Units

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. These component units' funds are blended into those of the City by appropriate activity type to compose the primary government presentation. The Community Development Agency is a blended component unit.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria described above but do not meet the criteria for blending. The City currently has no discretely presented component units.

2. Basis of Presentation

Government-wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City or meets the following criteria:

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below:

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and always classified as a major fund. It is used to account for all activities except those legally or administratively required to be accounted for in other funds.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector.

Internal Service Funds

The Internal Service Funds account for activities that provide goods and services to other funds, departments, or agencies of the primary government and its component units on a cost reimbursement basis.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

2. Basis of Presentation, continued

Major and Non-major Funds

The funds are further classified as major or non-major as follows:

Fund	Brief Description
Major:	
Governmental:	
General	See page 28 for description.
Street	The Street Fund is a special revenue fund that accounts for the City's share of highway allocation from the State of Nebraska.
CDA	The CDA Fund is a special revenue fund that accounts for the City's community development.
Proprietary:	
Enterprise:	
Electric, Water, Sewer, and Sanitation	See page 28 for description.
Nonmajor:	
Special Revenue:	
Community Betterment	Accounts for Keno proceeds to be used for community betterment.
Internal Service:	
Health Insurance	Accounts for the health insurance for all governmental and business-type City operations.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-like activities are presented using the economic resources measurement focus as defined in item b, below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. The proprietary funds utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

3. Measurement Focus and Basis of Accounting, continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, net position, revenues, and expenses when they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Under the modified cash basis of accounting, proceeds from the issuance of long-term debt increase liabilities and payment of long-term debt reduces liabilities. Capital assets are capitalized and depreciation is recognized over the estimated lives of the related assets. Right of use assets and related lease liabilities, as defined by GASB 87 and 96, are not reflected in the accompanying modified cash basis financial statements.

Business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified cash basis of accounting using a flow of current financial resources measurement focus. Proceeds from issuance of long-term debt are recognized when received and payment of long-term debt principal is reported as an expenditure when paid. Capital asset purchases are recorded as expenditures and depreciation is not recognized.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset is used.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Investments

For the purpose of the Statement of Net Position, "cash and cash equivalents" include all demand accounts and savings accounts. For the purpose of the proprietary fund Statement of Cash Flows, "cash and cash equivalents" include all cash on hand, demand accounts, savings accounts, and equity in pooled cash which has an original maturity of three months or less. The County Treasurer's cash represents revenues collected and not yet remitted to the City.

Investments are carried at fair value. Fair value is based on quoted market price. Additional cash and investment disclosures are presented in Notes B2, C1, and D2.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Receivables

In the government-wide statements, receivables consist of all revenues earned at year end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Business-type activities report utility billings as their major receivables. The City has recorded an allowance for uncollectible accounts receivable of $3,843 as of September 30, 2025.

In the fund financial statements, proprietary fund receivables consist of all revenues earned at year end and not yet received. Utility accounts receivable compose the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Inventory

All inventories are valued at cost using the first-in/first-out (FIFO) method.

Restricted Assets

Restricted assets include cash and investments that are legally restricted as to their use. The primary restricted assets are related to debt service and utility customer deposits.

Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

In the government-wide financial statements, capital assets that are purchased or acquired with an original cost of $2,500 or more are capitalized and reported on the Statement of Net Position. Capital assets are valued at historical cost or estimated historical cost if actual is unavailable, except for donated capital assets, which are recorded at their estimated fair value at the date of donation. The City has elected the depreciation approach for reporting infrastructure.

Depreciation of general capital assets and all proprietary capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The ranges of estimated useful lives by type of asset are as follows:

Buildings	20-40 years
Improvements	5-20 years
Machinery and Equipment	5-15 years
Utility Systems	10-40 years
Infrastructure	25 years

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Capital Assets, continued

Government-wide Statements, continued

Prior to July 1, 1980, governmental funds' infrastructure assets were not capitalized. These assets (back to July 1, 1980) have been valued at estimated historical cost. The cost of normal maintenance, preservation, and repairs that do not add to the value of the assets or materially extend the assets' lives are not capitalized.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

Compensated Absences

During the year ended September 30, 2025, the City implemented GASB 101 for its proprietary funds. This statement requires governments to recognize a liability for certain types of leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The objective of this Statement is to better align the recognition of compensated absences liabilities with the accrual basis of accounting and improve consistency.

The City's policies regarding vacation time permits employees to accumulate vacation hours based on years of service and is to be used annually. In the event of termination, an employee will be paid for all unused accumulated vacation time at the current rate of pay.

The City's policies regarding sick time permits employees to accrue 96 hours each year up to a maximum of 360 hours. In the event of termination, an employee will not be paid for any unused accumulated sick time. The City has accrued up to 96 hours of sick leave for employees based on the likelihood in GASB 101.

Compensated absences are accrued based on the likelihood of time used in the accompanying proprietary funds financial statement, but not in the governmental funds.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Long-term Debt

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

Government-wide Statements

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in the government-wide statements. The long-term debt consists primarily of notes payable and accrued compensated absences.

Fund Financial Statements

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as it is in the government-wide statements.

Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

b. Restricted net position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

c. Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

4. Assets, Liabilities, and Equity, continued

Equity Classifications, continued

Effective October 1, 2010, the City adopted GASB Statement No. 54, which redefined how fund balances of the governmental funds are presented in the financial statements. Fund balances are classified as follows:

Nonspendable−Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
Fund Financial Statements, continued

Restricted−Amounts that can be spent only for specific purposes because of the City Charter, City Code, state or federal laws or externally imposed conditions by grantors or creditors.

Committed−Amounts that can be used only for specific purposes determined by a formal action by City Council ordinance or resolution.

Assigned−Amounts that are designated by the Mayor for a specific purpose but are not spendable until a budget ordinance is passed by the City Council.

Unassigned−All amounts not included in other spendable classifications.

The details of the fund balances are included in the Governmental Funds Balance Sheet (page 17). Restricted funds are used first as appropriate. Assigned Funds are reduced to the extent that expenditure authority has been budgeted by the City Council or the Assignment has been changed by the Mayor. Decreases to fund balance first reduce Unassigned Fund balance; in the event that Unassigned Fund Balance becomes zero, then Assigned and Committed Fund Balances are used in that order.

5. Revenues, Expenditures, and Expenses

Sales and Use Tax

The City implemented a one-cent sales tax on taxable sales within the City effective April 1, 2013. The sales tax is collected by the Nebraska Department of Revenue and remitted to the City in the month following receipt. The Nebraska Department of Revenue receives the sales tax approximately one month after collection by vendors. The sales tax is recorded in the General Fund and CDA Fund to be used for budgeted appropriations. Sales tax collected on the sale of motor vehicles is recorded in the Street Fund as required by LB904.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Property Taxes

The City has the power to levy taxes each year sufficient to pay any judgment existing against the City, the interest on bonded debt, and the principal on bonded debt maturing during the fiscal year or within six months thereafter, as well as taxes authorized by state law.

The tax levies for all political subdivisions in Franklin County are certified by the County Board on or before October 20. Real estate taxes are due on December 31 and attach as an enforceable lien and become delinquent in two equal installments on May 1 and September 1. Personal property taxes are due in the same manner as real estate taxes. Delinquent taxes bear 14 percent interest.

Property taxes levied for 2024-2025 are recorded as revenue when received by the County.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. They also include all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds – by Character and Function

Proprietary Funds – by Operating and Nonoperating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

5. Revenues, Expenditures, and Expenses, continued

Interfund Transfers

Permanent reallocation of resources between funds of the reporting entity is classified as transfers. For the purposes of the Statement of Activities, all interfund transfers between individual governmental funds have been eliminated.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City is subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows:

1. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include: Special Revenue, Capital Projects, and Debt Service.

2. Deposit Laws and Regulations

Custodial credit risk is the risk that, in the event of a bank failure, a government's deposits may not be returned to it. The City's deposit policy for custodial credit risk requires compliance with the provisions of state law.

State law requires collateralization of all deposits with federal depository insurance or with U.S. Treasury and U.S. agency securities having an aggregate value at least equal to the amount of the deposits. The City's demand deposits are insured up to $250,000 and certificates of deposit/savings accounts are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC). Any cash deposits or certificates of deposit in excess of the FDIC limits are supposed to be insured by collateral held by the pledging institution in the City's name.

3. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources are described in Note A2 for the various funds.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

4. Debt Restrictions and Covenants

Bonds Payable

The various bond ordinances relating to the bonds payable contain some restrictions or covenants that are finance-related. These include covenants such as debt service coverage requirements and required reserve account balances. The City is in compliance with the bond restrictions and covenants.

5. Budgetary Data

The City is required by state laws to adopt annual budgets for all fund types. Each budget is presented on the cash basis of accounting, which is consistent with the requirements of the state budget act.

The Nebraska Budget Act provides the prescribed budget practices and procedures that governing bodies are required to follow. The amounts that may be budgeted for certain specific funds are subject to various expenditure and/or tax levy limitations.

The City follows these procedures in establishing the budgetary data reflected in the accompanying financial statements.

a. On or before August 1, the City prepares a budget for the fiscal year commencing October 1. The budget includes proposed expenditures and resources available.

b. The budget is published with subsequent public hearings to obtain taxpayer comments.

c. Prior to September 30, the City Council adopts the budget, which is then filed with the appropriate state and county officials.

d. Total expenditures may not legally exceed total appropriations. Appropriations lapse at year end and any revisions require board approval.

e. The County Clerk certifies a preliminary property tax levy for each fund of the City which levied property taxes in the county the previous year based on the combined valuation and amount required for the City the prior year. The preliminary levy becomes the final levy unless the governing board passes, by a majority vote, a resolution setting the levy at a different amount.

NOTE B – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY, continued

5. Budgetary Data, continued

f. The property tax requirements resulting from the budget process are utilized by the County Assessor to establish the tax levy. Taxes are levied annually on or before October 20. Real property taxes and personal property taxes are due December 31 with the first half delinquent May 1 and the second half delinquent September 1.

g. Appropriations lapse at the end of the fiscal year, except for capital improvement appropriations and certain encumbrances against operating budgets.

h. The City of Franklin adopts a budget by resolution for all fund types.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the financial statements for the City's various assets, liabilities, equity, revenues, and expenditures/expenses.

1. Cash and Investments

Deposits

The City's policies regarding deposits of cash are discussed in Note A4. The table presented below is designed to disclose how its deposits were insured or secured with collateral at September 30, 2025. The categories of collateral are defined as follows:

Category 1 – Insured by FDIC or collateralized with securities held by the City (or public trust) or by its agent in its name.

Category 2 – Uninsured but collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.

Category 3 – Uninsured and uncollateralized; or collateralized with securities held by the pledging financial institution, or by its trust department or agent, but not in the City's name; or collateralized with no written or approved collateral agreement.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

1. Cash and Investments, continued

Deposits, continued

Types of Deposits	Total Bank Balance	Category 1	Category 2	Category 3	Total Carrying Value
Demand deposits and certificates of deposit	$ 3,235,679	$ 1,056,598	$ 2,179,081	-	$ 3,179,786

Reconciliation to Government-wide Statement of Net Position:	
Primary Government –	
Unrestricted cash and cash equivalents	$ 577,905
Unrestricted certificates of deposit	1,931,895
Restricted cash and cash equivalents	356,134
Restricted certificates of deposit	313,852
Total	$ 3,179,786

2. Restricted Assets

The restricted assets as of September 30, 2025, are as follows:

	Governmental Activities	Business-type Activities	Total
Type of Restricted Assets:			
Cash and cash equivalents	$ 260,112	$ 96,022	$ 356,134
Certificates of deposit	313,852	-	313,852
Total	$ 573,964	$ 96,022	$ 669,986

The Street Fund has cash of $260,112 and certificates of deposit of $313,852 is restricted for street projects.

The business-type activities restricted assets consist of $15,663 restricted for utility customer deposits in the Electric Fund. The Sanitation Fund has $80,359 of cash restricted for C & D site closure/post-closure costs.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

3. Accounts Receivable

Accounts receivable of the business-type activities consist of utilities receivables. The Electric Fund recorded an allowance for uncollectible utility accounts receivable of $3,843 as of September 30, 2025.

4. Capital Assets

Capital asset activity for the year ended September 30, 2025, was as follows:

	Balance at October 1, 2024	Additions	Transfers/ Disposals	Reclass	Balance at September 30, 2025
Governmental Activities:					
Capital assets not being depreciated:					
Land	$ 45,500	$ -	$ -	$ -	$ 45,500
Construction in progress	398,409	1,049,315	-	(50,000)	1,397,724
Total capital assets not being depreciated	443,909	1,049,315	-	(50,000)	1,443,224
Other capital assets being depreciated:					
Buildings and improvements	913,451	-	-	-	913,451
Equipment and vehicles	900,904	96,662	(17,766)	50,000	1,029,800
Total other capital assets at historical cost	1,814,355	96,662	(17,766)	50,000	1,943,251
Less accumulated depreciation for:					
Buildings and improvements	(686,196)	(17,403)	-	-	(703,599)
Equipment and vehicles	(615,001)	(46,325)	16,136	-	(645,190)
Total accumulated depreciation	(1,301,197)	(63,728) *	16,136	-	(1,348,789)
Other capital assets, net	513,158	32,934	(1,630)	50,000	594,462
Governmental activities capital assets, net	$ 957,067	$ 1,082,249	$ (1,630)	$ -	$ 2,037,686

* Depreciation expense was charged to governmental activities as follows:

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

Governmental Activities, continued:

General Fund:	
General government:	
Administration	$ 12,007
Public safety:	
Fire	719
Police	1,299
Total public safety	2,018
Public works:	
Cemetery	5,245
Environment and leisure:	
Library	3,166
Park	7,255
Summer recreation	5,420
Pool	76
Total environment and leisure	15,917
Total General Fund	35,187
Special Revenue Funds:	
Street	28,541
Total governmental activities depreciation expense	$ 63,728

Construction in progress at September 30, 2025 consists of expenses for the patio and picnic shelter project for $48,875 and playground improvement project for $113,109 and the remodel expense on the Marcellus building project for $1,235,740. See note D3 for commitments.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

4. Capital Assets, continued

	Balance at October 1, 2024	Additions	Disposals	Balance at September 30, 2025
Business-type Activities				
Capital assets not being depreciated:				
Land	$ 14,973	$ -	$ -	$ 14,973
Other capital assets being depreciated:				
Buildings and improvements	129,739	-	-	129,739
Equipment and vehicles	5,120,543	95,674	(23,218)	5,192,999
Total other capital assets at historical cost	5,250,282	95,674	(23,218)	5,322,738
Less accumulated depreciation for:				
Buildings and improvements	(84,374)	(3,294)	-	(87,668)
Equipment and vehicles	(4,070,091)	(149,751)	23,218	(4,196,624)
Total accumulated depreciation	(4,154,465)	(153,045) *	23,218	(4,284,292)
Other capital assets, net	1,095,817	(57,371)	-	1,038,446
Business-type capital assets, net	$ 1,110,790	$ (57,371)	$ -	$ 1,053,419

* Depreciation expense was charged to functions as follows:

Electric	$ 80,519
Water	47,409
Sewer	13,477
Sanitation	11,640
Total business-type activities' depreciation expense	$ 153,045

5. Accounts Payable

Payables in the proprietary funds are primarily composed of payables to vendors.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

6. Accrued Compensated Absences

As of September 30, 2025, the business-type accrued compensated absences consisted of the following:

	Balance at October 1, 2024	Additions	Deductions	Balance at September 30, 2025
Accrued vacation and sick leave	$ 34,651	$ 15,017	$ -	$ 49,668

7. Closure/Post - Closure Liability

The City has a license to operate a Construction and Demolition Site (C & D Landfill), which is accounted for as part of the Sanitation Fund.

State and federal laws and regulations require the City to place a final cover on the site when it stops accepting waste and maintain the site after closure. Closure costs and post-closure costs were estimated by engineers and approved by the Nebraska Department of Environment and Energy (NDEE) in 2020 and are required to be funded over a 5-year period. These costs are adjusted annually for the inflation factor as provided by NDEE. The 2025 estimates provided by NDEE were $50,862 for the estimated closure cost and $29,355 for the estimated post-closure costs. The required funding is based on the estimated cost less current balances in the accounts divided over the remaining life. In accordance with state law, the City has established a separate account for deposits of monies necessary to fund the estimated costs. The balance in the restricted account for closure and post-closure at September 30, 2025 was $80,359. As of September 30, 2025, the estimated liability incurred based on the estimated landfill use to date of 96.8 percent was $77,649 and the expense accrued during the year ended September 30, 2025 was $5,581.

NOTE C – DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS, continued

8. Interfund Transactions

Operating transfers:

	Transfers In	Transfers Out
CDA Fund	$ 500,000	$ -
Electric Fund	-	250,000
Water Fund	-	250,000
Total Interfund Transfers	$ 500,000	$ 500,000

9. Fund Balance

The City plans to correct the deficit CDA balance with future transfers and pending grant reimbursements.

NOTE D – OTHER NOTES

1. Retirement Benefits

The City maintains a defined contribution pension plan. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings. Employees are eligible to participate if they have attained the age of 25, completed one year of eligible service and customarily work 20 hours or more per week or five or more months per year. The City matches 100 percent of employees' contributions up to six percent. The employees' contributions are always 100 percent vested. The City's matching contributions are 100 percent vested immediately. The City contributed $13,436 and employees contributed $15,493 during the year.

NOTE D – OTHER NOTES, continued

2. Risk Management

Insurance

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City purchases commercial insurance to minimize the effect of possible exposure to these risks. There have been no significant reductions in insurance coverage from coverage in the prior year. During the past three fiscal years, there have been no settlements exceeding the amount of the City's insurance coverage.

The City is partially self-insured for health insurance claims up to $4,280 of individual claims. The self-insurance program is administered within the Internal Service Fund. The City maintains outside insurance coverage through an insurance policy on claim amounts over $5,000 per employee. The maximum out-of-pocket costs would be $2,000 for the employee and $3,000 for the City. Settled claims in the past three years have not exceeded the commercial coverages. A reserve of $56,597 is established in an internal service fund at September 30, 2025.

Environmental Remediation

The City is subject to laws and regulations relating to the protection of the environment. The City's policy is to accrue environmental and cleanup-related costs of a non-capital nature when it is both probable that a liability has been incurred and when the amount can be reasonably estimated. Although it is not possible to quantify with any degree of certainty the potential impact of the City's continuing compliance efforts, management believes any future remediation or other compliance-related costs will not have a material adverse effect on the financial condition or reported results of operations of the City.

Deposits and Investments

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. All of the underlying securities for the City's investments at September 30, 2025, are held by banks in the name of the City. The City's investments consist of only certificates of deposit.

NOTE D – OTHER NOTES, continued

2. Risk Management, continued

Deposits and Investments, continued

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy requires that market conditions and investment securities be analyzed to determine the maximum yield to be obtained and to minimize the impact of rising interest rates. The certificate of deposit maturities are as follows:

Maturities by Month	Amount
October 2025	$ 773,005
November 2025	261,410
December 2025	153,238
January 2026	667,652
February 2026	277,112
August 2026	113,330
	$ 2,245,747

Credit Risk. Credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City's investments consist of only certificates of deposit, minimizing credit risk associated with the City's investment portfolio.

Concentration of Credit Risk. The City's investment policy places no limit on the amount that may be invested in any one issuer. At September 30, 2025, the City's certificates of deposit consisted of the following:

Financial Institution	Amount
Cornerstone Bank	$ 1,156,838
South Central State Bank	1,088,909
	$ 2,245,747

Foreign Currency Risk. This risk relates to adverse effects on the fair value of an investment from changes in exchange rates. The City's investments had no exposure to foreign currency risk and the City held no investments denominated in foreign currency at September 30, 2025.

NOTE D – OTHER NOTES, continued

3. Commitments

Economic Dependency

The City of Franklin's Electric Department purchases substantially all of its electricity for resale to customers from Southern Public Power District.

Construction Commitments

At September 30, 2025, the City had the following construction commitments:

Project	Contract Amount	Paid Through 9/30/25	Obligation Pending	Expected Completion Date
Park improvements	$ 225,785	$ 161,984	$ 63,801	April 2026
Marcellus building remodel	76,312	25,240	51,072	October 2025
Library patio project	203,500	-	203,500	December 2025

Other Commitments

In February 2023, the City entered into a 60-month operating lease for two copiers for $392 per month.

The City has an agreement with the Lower Republican Natural Resources District to sell and deliver water from the City's water distribution system. The agreement expires in January 2029 and can then be renewed for an additional period of not less than 15 years.

NOTE D – OTHER NOTES, continued

4. Interlocal Agreements

The City has the following interlocal agreements in effect as of September 30, 2025:

Party to Agreement	Term of Agreement	Description
Franklin Rural Fire District	2/20/13-until terminated	Fire protection
Franklin County	10/14/96-until terminated	Asphalt maintenance and upkeep
Franklin County	2/2/93-until terminated	Equipment rental and repairs
Franklin County	4/4/95-indefinite	Solid waste disposal
Franklin County	10/1/23-9/30/28	Law enforcement and dispatch
Village of Oxford	1/21/11-until terminated	Solid waste auxiliary service
City of Minden	1/22/19-1/22/29	Equipment rental and repairs
League Association of Risk Management	10/1/22-9/30/25	Risk management services

5. Related Party Transactions

The City approved and paid $15,250 for a CDA grant to Frederick Beall, who is a Council Member.

6. Subsequent Events

Management has evaluated subsequent events through March 25, 2026 the date on which the financial statements were available for issue.

SUPPLEMENTARY AND OTHER INFORMATION

CITY OF FRANKLIN, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS - GENERAL FUND

Year ended September 30, 2025

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Taxes:			
Property	$ 226,199	$ 222,881	$ (3,318)
Sales tax	120,000	114,106	(5,894)
Franchise	5,000	3,325	(1,675)
Intergovernmental	149,477	152,621	3,144
Charges for services	45,050	41,987	(3,063)
Grant income	475,000	203,431	(271,569)
Contributions	2,000	3,915	1,915
Interest income	-	37,566	37,566
Sale of assets	-	3,563	3,563
Insurance proceeds	50,000	70,432	20,432
Other income	13,200	24,828	11,628
Total resources	1,085,926	878,655	(207,271)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
General government	663,725	365,120	(298,605)
Public safety	125,000	100,897	(24,103)
Public works	54,975	57,420	2,445
Environment and leisure	821,700	466,558	(355,142)
Total charges to appropriations	1,665,400	989,995	(675,405)
Resources under charges to appropriations	(579,474)	(111,340)	468,134
OTHER FINANCING SOURCES			
Transfer in	325,000	-	(325,000)
RESOURCES AND OTHER FINANCING SOURCES UNDER CHARGES TO APPROPRIATIONS	$ (254,474)	$ (111,340)	$ 143,134

CITY OF FRANKLIN, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS - STREET FUND

Year ended September 30, 2025

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Property tax	$ 4,000	$ 4,624	$ 624
Motor vehicle	-	20,888	20,888
Sales tax	25,000	27,002	2,002
Intergovernmental	194,970	180,616	(14,354)
Interest income	-	13,875	13,875
Loan proceeds	125,000	-	(125,000)
Total resources	348,970	247,005	(101,965)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Public works	282,550	184,170	(98,380)
Capital outlay	200,000	10,500	(189,500)
Total charges to appropriations	482,550	194,670	(287,880)
Resources over (under) charges to appropriations	(133,580)	52,335	185,915
OTHER FINANCING SOURCES			
Transfers in	110,000	-	(110,000)
RESOURCES AND OTHER FINANCING SOURCES OVER (UNDER) CHARGES TO APPROPRIATIONS	$ (23,580)	$ 52,335	$ 75,915

CITY OF FRANKLIN, NEBRASKA

BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS - CDA FUND

Year ended September 30, 2025

	Budget (Original and Final)	Actual	Variances - Actual Over (Under) Final Budget
RESOURCES (INFLOWS)			
Sales tax	$ 35,000	$ 38,036	$ 3,036
Grants	1,422,000	132,218	(1,289,782)
Total resources	1,457,000	170,254	(1,286,746)
CHARGES TO APPROPRIATIONS (OUTFLOWS)			
Economic development	151,000	37,967	(113,033)
Capital outlay	1,922,000	887,331	(1,034,669)
Total charges to appropriations	2,073,000	925,298	(1,147,702)
Resources under charges to appropriations	(616,000)	(755,044)	(139,044)
OTHER FINANCING SOURCES			
Transfers in	500,000	500,000	-
RESOURCES AND OTHER FINANCING SOURCES UNDER CHARGES TO APPROPRIATIONS	$ (116,000)	$ (255,044)	$ (139,044)

CITY OF FRANKLIN, NEBRASKA

COMBINING STATEMENT OF REVENUES AND EXPENDITURES - MODIFIED CASH BASIS - GENERAL FUND DEPARTMENTS

Year ended September 30, 2025

	General	Police	C4K
REVENUES			
Taxes:			
Property tax	$ 222,881	$ -	$ -
Sales tax	114,106	-	-
Franchise	3,325	-	-
Intergovernmental revenue:			
State assistance	152,621	-	-
Licenses and permits	2,875	660	-
Rental and fees	9,730	-	-
Admission fees and concessions	-	-	-
Grant income	-	-	-
Contributions	-	-	-
Interest income	37,566	-	-
Sale of assets	3,563	-	-
Insurance proceeds	70,432	-	-
Other revenues	24,062	-	-
Total revenues	641,161	660	-
EXPENDITURES			
Personnel services:			
Salaries and benefits	107,923	7,698	-
Operating expenses:			
Contract services	26,437	82,705	-
Fuel	688	-	-
Insurance	37,019	9,410	-
Professional fees	47,631	1,324	-
Meetings, seminars, and dues	70,972	-	216
Printing, postage, and publications	227	-	-
Repairs and maintenance	6,656	-	-
Utilities and telephone	7,491	-	-
Total operating expenses	197,121	93,439	216
Supplies	9,337	(240)	-
Other expenses	27,493	-	-
Capital outlay	23,030	-	-
Total expenditures	364,904	100,897	216
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	$ 276,257	$ (100,237)	$ (216)

Cemetery	Park	Pool	Library	Total
$ -	$ -	$ -	$ -	$ 222,881
-	-	-	-	114,106
-	-	-	-	3,325
-	-	-	-	152,621
-	-	-	-	3,535
5,550	6,749	-	1,116	23,145
-	7,042	8,265	-	15,307
-	203,431	-	-	203,431
-	3,915	-	-	3,915
-	-	-	-	37,566
-	-	-	-	3,563
-	-	-	-	70,432
-	329	237	200	24,828
5,550	221,466	8,502	1,316	878,655
36,788	43,874	33,737	66,520	296,540
561	785	267	1,930	112,685
961	2,544	-	-	4,193
941	2,875	3,764	1,919	55,928
1,324	1,331	1,344	1,324	54,278
-	2,099	1,525	3,219	78,031
-	-	-	-	227
6,325	37,235	3,636	258	54,110
-	3,013	4,399	4,322	19,225
10,112	49,882	14,935	12,972	378,677
1,570	7,191	10,734	2,821	31,413
-	520	200	7,006	35,219
8,950	216,166	-	-	248,146
57,420	317,633	59,606	89,319	989,995
$ (51,870)	$ (96,167)	$ (51,104)	$ (88,003)	$ (111,340)

AMGL
CPAs & Advisors

SHAREHOLDERS:
Marcy J. Luth
Heidi A. Ashby
Christine R. Shenk
Michael E. Hoback
Joseph P. Stump
Kyle R. Overturf
Tracy A. Cannon
Jamie L. Clemans
Travis L. Arnold

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Honorable Mayor and Members of the City Council
City of Franklin, Nebraska

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities - modified cash basis, the business-type activities - accrual basis, each major fund - modified cash basis for the governmental funds and accrual basis for the proprietary funds, and the aggregate remaining fund information - modified cash basis for the governmental funds of the City of Franklin, Nebraska, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated March 25, 2026. Our report on the financial statements also disclosed that, as described in Note A to the financial statements, the City prepares its financial statements for the governmental funds on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Franklin's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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P 308-381-1810
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A PROFESSIONAL CORPORATION

Wealth Management, LLC Registered Investment Advisor, is affiliated with AMGL, P.C.
and offers wealth management and investment advisory services.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described below, that we consider a significant deficiency.

Segregation of Duties

Due to a limited number of personnel, there is not adequate segregation of duties to ensure internal control over cash receipts, disbursements, and recording of transactions.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Franklin's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

City of Franklin's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Franklin's response to the findings identified in our audit and described above. The City of Franklin's response to the findings identified in our audit is that due to the small size of the City, it is impractical to further segregate duties. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the report.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

AMGL, PC.

Grand Island, Nebraska
March 25, 2026

Street closing

Downtown streets will be closed June 6, 2026 as follows:

14th Ave to 16th Ave on L Street 9am until 2pm

15th Ave from City Hall to L St from 9am until 4pm

.

Street closing

Downtown streets will be closed June 6, 2026 as follows:

14th Ave to 16th Ave on L Street 9am until 2pm

15th Ave from City Hall to L St from 9am until 4pm

Street closing

Downtown streets will be closed June 6, 2026 as follows:

14th Ave to 16th Ave on L Street 9am until 2pm

15th Ave from City Hall to L St from 9am until 4pm

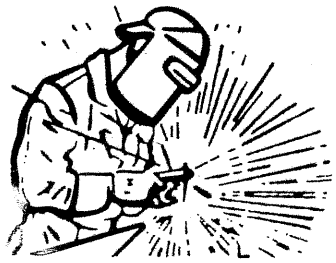
Statement

Duncan Welding
713 16th Ave
Franklin, NE 68939

(308) 425 3462

Date
3/31/2026

To:
Franklin City Hall 619 15th Ave. Franklin, Ne. 68939



Date	Transaction	Amount	Balance
02/28/2026	Balance forward		212.10
03/11/2026	PMT	-212.10	0.00
03/31/2026	INV #8318. Due 03/31/2026. --- C2 channel iron, 13.5 @ $3.92 = 52.92 --- C11/2 channel, 2 @ $1.85 = 3.70 --- LABOR, 0.75 @ $75.00 = 56.25 --- Tax: State Sales Tax @ 6.5% = 0.00	112.87	112.87
03/31/2026	INV #8319. Due 03/31/2026. --- LABOR, 0.75 @ $75.00 = 56.25 --- Tax: State Sales Tax @ 6.5% = 0.00	56.25	169.12
03/31/2026	INV #8347. Due 03/31/2026. --- LABOR, 6 @ $75.00 = 450.00 --- Tax: State Sales Tax @ 6.5% = 0.00	450.00	619.12

	Current	1-30 DAYS PAST DUE	31-60 DAYS PAST DUE	61-90 DAYS PAST DUE	Amount Due
DUE ON RECEIPT!	0.00	0.00	0.00	0.00	$619.12

It is understood that Duncan Welding LLC will not be held responsible for loss or damage to equipment in case of fire, theft, or any other cause beyond your control. FINANCIAL CHARGES WILL BE CHARGED AT THE RATE OF 1.5% PER MONTH OVER 30 DAYS OR 18% PER ANNUM. Minimum charge of $5.00.

1.03 RESIDENCY

CURRENT Unless otherwise specified by job description, all essential non-probationary full-time and regular part-time employees except employees engaged in work at the swimming pool are required to reside within the City limits of Franklin (i.e. Chief of Police, Patrolmen, and any department head like, City Clerk, Electric, Electric Lineman, Water/Sewer, Sanitation/Recycling, Park/Cemetery). All other employees of the City of Franklin shall reside within Franklin County, Nebraska (i.e. Deputy Clerk, Head Librarian, Part time help at the Library and swimming pool employees). For purposes of this Manual, the term "reside" shall mean occupancy of a permanent dwelling, whether owned or rented, at which the employee regularly sleeps.

Residency - Suggestion

Unless stated otherwise in the job description, all essential non-probationary full-time and regular part-time employees—except those working at the swimming pool—must (or required) to live within thirty (30) minutes of the City of Franklin. In this manual, "reside" means having and living in a permanent home, either owned or rented, where the employee regularly sleeps. Employees with on-call duties must also meet these residency requirements during their on-call period. If you need to leave town for any reason, you are responsible for finding a replacement. On-call employees must be able to respond within thirty (30) minutes.

Drew Boston
1710 Q st
Franklin, NE 68939
dboston@cityoffranklin.net
4/3/26
Water/Sewer Superintendent

Dear, City of Franklin

Please accept this letter as a formal notice of my resignation from the City of Franklin. My last day of employment will be April 17th, 2026. I've really enjoyed my time here, thank you for the job opportunity. A new opportunity has come up that is hard to pass up. If you need help with anything later on down the road I would gladly help however I can.

Sincerely,
Drew Boston

City of Franklin, Nebraska
Position Description

Class Title:	**Ordinance Officer//Zoning Administrator/Building permit inspector**
Department:	**General**
Age Requirement:	**Minimum - 21 Years / Maximum - none**
Salary Range:	**$1,200.00 to $3,000.00 per month - revised 11/12/25**
Date Adopted:	**June 10, 2025**

GENERAL PURPOSE:
Performs a variety of administrative, and skilled services.

SUPERVISION RECEIVED: Receives direction from the Mayor and City Council.

Essential duties and responsibilities:

- Follow safety and proper procedures for all activities as outlined in the safety policy.
- Zoning Administrator for the zoning board and City of Franklin
- Inspects all zoning permits, and conditional use permits
- Be designated as the Ordinance enforcement officer or the municipality and shall discharge all duties to exercise all authority provided in the zoning code or the municipality and in the statutes of the State of Nebraska
- Investigate all complaints charging that a violation of a municipal ordinance exists and that constitutes a nuisance, and shall keep records of all such complaints and the disposition of the same;
- Have the authority to issue citations and institute proceedings for abatement of nuisances and for enforcement of ordinances relating to the condition and use of properties within the municipality.
- Have no financial interest in the furnishing of labor, materials or appliances for the construction, alteration or maintenance of a building or for the abatement of a nuisance, and he or she shall not act as agent for any said dealer or as an agent for the sale, lease or rental of any real estate.; and
- Report to the Mayor and Council as often as they deem necessary, and shall have such other duties and issue such permits as they may direct.
- Patrolling assigned areas searching for illegally parked and abandoned vehicles.
- Issuing summons, placing immobilization devices on or providing for towing of offending vehicles.
- Responding to and investigating complaints from the public.
- Maintaining documents and records such as daily logs, incident reports, case files, and records of investigations.
- Assisting with telephone and counter inquiries.
- The Ordinance officer will promote positive working relationships with the community and other officials.
- The ordinance officer will compile monthly reports to the Mayor/City Council.
- They will maintain records, complete daily logs, capture data, and file tickets with our City Lawyer.

SPECIAL REQUIREMENTS

- Must possess a valid Nebraska Driver's License

WORK ENVIRONMENT

- The employee must frequently lift and/or move up to 75 pounds, and occasionally even greater weight.

JOB DESCRIPTION ACKNOWLEDGEMENT FORM

I have received a copy of the job description for my position of **Ordinance Officer//Zoning Administrator/Inspect Zoning permits** with Revision Date of June 10, 2025. I have reviewed this job description and I understand all my job duties and responsibilities. I am able to perform the essential functions as outlined. I understand that my job may change on a temporary or regular basis according to the needs of my location or department without it being specifically included in the job description. If I have any questions about job duties not specified on this description that I am asked to perform, I should discuss them with my immediate supervisor or city council. I further understand that future performance evaluations and merit increases to my pay are based on my ability to perform the duties and responsibilities outlined in this job description to the satisfaction of my immediate supervisor. I have discussed any questions I may have had about this job description prior to signing this form.

_____

Signature of employee

_____

Print Employee Name

_____

Date

City of Franklin, Nebraska
Position Description

Class Title:	**Water & Sewer Superintendent/Floodplain Administrator/Dog enforcement**
Department:	**Water/Sewer//Floodplain Administrator**
Age Requirement:	**Minimum - 21 Years / Maximum - none**
Salary Range:	**$15.00- $25.00 per hour - revised 11/12/25**
Date Adopted:	**September 19, 2023; revised 10/10/2023;revised 11/12/25**

GENERAL PURPOSE

Performs a variety of activities required for the new construction, operation, and maintenance of the water distribution system and water wells. Does all related work as required involving sanitary sewer systems, including sewer lagoons. Does all the related maintenance work to get the swimming pool open and closed for the season.

SUPERVISION RECEIVED: Receives direction from the Mayor and CIty Council.

WATER ESSENTIAL DUTIES & RESPONSIBILITIES: – Duties may include, but are not limited to, the following:

- Recommend and assist in the implementation of goals and objectives; assist in establishing schedules and methods for water distribution line maintenance and construction; implement policies and procedures.
- Plan, prioritize, assign, and review the work involved in water distribution; ensure that job assignments are performed in a satisfactory manner.
- Evaluate operations and activities of assigned responsibilities; recommend improvements and modifications; prepare various reports on operations and activities; keep records of job costs; assist in preparing estimates regarding materials and equipment for various jobs.
- Answer questions and provide information to the public; investigate complaints and recommend corrective action as necessary to resolve complaints.
- Assist other departments as required
- Lay and replace water lines; pull stand-by personnel as necessary; operate a variety of machinery and equipment necessary to complete a job assignment; remain available, as assigned, for on-call duty.
- Consult with plumbers and contractors for information pertaining to line and service installation and maintenance; engage plumbing and contracting services as necessary.
- Prepare a variety of reports concerning operations in the assigned area of responsibility; process all work orders relating to water distribution lines and related services; adjust records, as necessary for new and replaced water services.
- Locate water lines and services for other utilities; review all water maps for accuracy and make necessary changes to keep maps up-to-date.
- Supervise and oversee all work involving main repairs, water main taps and repair and installation of valves and hydrants; inspect water services.
- Follow safety procedures as outlined in the safety policy

- Submit a monthly report to the City Clerk to be forwarded to Mayor/Council.
- Perform other duties as assigned.
- Assist other departments as required.

SEWER ESSENTIAL DUTIES & RESPONSIBILITIES: - Duties may include, but are not limited to, the following:

Lagoon

- Keep dikes and pond edges mowed.
- Maintain perimeter fence.
- Maintain lift station pumps and buildings.
- Keep daily pumping records.
- Monitor the color of lagoon water to ensure the enzymes are working properly.
- Clean the diffuser pit on a monthly basis.
- Monitor erosion along lagoon dikes.
- Prepare the division budget; supervise budget implementation; participate in the forecast of additional funds needed for equipment, materials, and supplies.
- Prepare various reports; prepare and submit compliance reports to regulatory agencies; present reports to City Council and other groups as necessary.

SWIMMING POOL ESSENTIAL DUTIES & RESPONSIBILITIES: - Duties may include, but are not limited to, the following:

- Pump out winter water and remove debris from the pool.
- Power wash pool.
- Paint pool, if needed.
- Reconnect all the water lines.
- Order needed chemicals for the season.
- Fill the pool and add the needed chemicals for startup.
- Install diving boards, ladders, lifeguard stations and handicap chairs at the beginning of the season and remove them at the end of the season.
- Work with the pool manager to maintain the operations of the pool.
- Winterize the pool: drain the pool, as well as drain the water heaters and lines.

FLOODPLAIN ADMINISTRATOR

- Direct to enforce all the provisions of the article and all other ordinances of the city in for hereafter adopted, related to zoning, subdivision or building codes.
- Revisions thereto, as the official map to be used in determining those areas of the special flood hazard.

SPECIAL REQUIREMENTS

- Must possess a valid Nebraska Driver's License
- Obtain a CDL endorsement within six months of hire.
- Obtain a Nebraska State of Nebraska Grade IV water operator license within six months of employment.
- Completes on-call duties as required during the on-call period. If you are out of town for any reason, find a replacement. Must be available within 30 minute response time.

Animal control officer:

- Responding to complaints involving stray dogs, barking dogs, dog bites, and reports of alleged animal cruelty or neglect.
- Transporting injured animals to veterinary clinics for treatment and attempting to locate owners.
- Maintaining equipment, animal cages, and vehicles
- Removing animal carcasses from public spaces.
- Respond to court hearings if needed.
- Maintain records, logs, and capture data.

<u>License or Certificate -</u> State Requirements as a Grade IV Water Operator:

- Possession of, or ability to obtain, a valid Grade IV Water Operator's License.
- Possession of, or ability to obtain, an appropriate, valid driver's license.
- Possession of, or ability to obtain, an appropriate, valid commercial driver's license.
- Complete application.
- Documentation of a high school diploma or equivalent.
- Successful completion of a validated Grade IV Water Operator examination following:
    - Six (6) months experience as a water operator, or
    - A basic training course for water system operators recommended by the Council and approved by the Director, or
    - A correspondence course recommended by the Council and approved by the Director.

Continuing Education: Ten (10) hours of approved continuing education are required for renewal of the license. These credits must have been earned between the effective date of the license and 12/31 of the year of expiration. Hours completed prior to this time will not be accepted as meeting the required continuing education hours. Hours earned in excess of the requirement may not be carried over to the next renewal period.

<u>WORK ENVIRONMENT</u>

- Work is performed almost entirely in an outdoor setting.
- The employee must frequently lift and/or move up to 75 pounds, and occasionally even greater weight.
- Minimal portions of work are administrative in nature and are conducted in an office environment.

JOB DESCRIPTION ACKNOWLEDGEMENT FORM

I have received a copy of the job description for my position with the Water/Sewer Superintendent/Flood Administrator Revision Date of October 10, 2023. I have reviewed this job description and I understand all my job duties and responsibilities. I am able to perform the essential functions as outlined. I understand that my job may change on a temporary or regular basis according to the needs of my location or department without it being specifically included in the job description. If I have any questions about job duties not specified on this description that I am asked to perform, I should discuss them with my immediate supervisor or city council. I further understand that future performance evaluations and merit increases to my pay are based on my ability to perform the duties and responsibilities outlined in this job description to the satisfaction of my immediate supervisor. I have discussed any questions I may have had about this job description prior to signing this form.

_____

Signature of employee

_____

Print Employee Name

_____

Date

.

City of Franklin, Nebraska
Position Description

Class Title:	**Cemetery/ Park Caretaker/Floater**
Department:	**Cemetery/Park**
Age Requirement:	**Minimum - 21 Years / Maximum - none**
Salary Range:	**$12.50 - $25.00 per hour - revised 11/12/25**
	Date Adopted: September 19, 2023, revised 10/10/2023

GENERAL PURPOSE

Full-time outside position for the City of Franklin as a floater in all departments and perform a variety of job duties as required. Primary responsibility is to maintain all City parks, cemetery, and ballpark.

SUPERVISION RECEIVED: Receives direction from the Mayor and CIty Council.

ESSENTIAL DUTIES AND RESPONSIBILITIES

- Mowing, trimming around stones and other objects, trimming trees in both city parks, cemetery and ball fields/park
- Spray for weeds, stickers, etc. in the parks, cemetery, ballpark
- Maintain the restrooms in RV park and main city park
- Open and winterize the restrooms at the ballpark
- Operating hand and power tools, mowers, weed eaters, heavy equipment
- Maintain playground equipment and buildings in good condition
- Maintain/perform maintenance on all equipment (mowers, trimmers, chain saws, etc.), as well as other departments as needed
- Keep holes filled in the City parks, cemetery and ball park for liability purposes
- Maintain/perform maintenance on the sprinkler system in the all parks, and ballpark
- Dig, flag for headstones, and maintain the graves
- Empty trash cans around parks.
- Install and care for cemetery markers; including flag poles in the cemetery
- Utilize proper safety precautions in all work performed
- Work with the general public and the City’s staff in a courteous and efficient manner

- Completes on-call duties as required during the on-call period. If you are out of town for any reason, find a replacement. Must be available within 30 minute response time.
- Submit a monthly report to clerk to be forwarded to Mayor/Council
- Follow safety procedures as outlined in the safety policy.
- Assist other departments as required

DESIRED MINIMUM QUALIFICATIONS

- Working knowledge of equipment, materials and supplies used in all departments; knowledge of first aid and applicable safety precautions

SPECIAL REQUIREMENTS

- Valid state driver's license
- Ability to obtain one prior to employment. CDL license or ability to obtain one within six (6) months of employment.

WORK ENVIRONMENT

- Work is performed almost entirely in an outdoor setting. Outdoor work is required for completing line work and service work.
- Employees must frequently lift and or move up to 75 pounds, and occasionally lift even greater weight.
- Minimal portions of work are administrative in nature and are conducted in an office environment.

JOB DESCRIPTION ACKNOWLEDGEMENT FORM

I have received a copy of the job description for my position of Cemetery/Park Caretaker/Floater with Revision Date of October 10, 2023. I have reviewed this job description and I understand all my job duties and responsibilities. I am able to perform the essential functions as outlined. I understand that my job may change on a temporary or regular basis according to the needs of my location or department without it being specifically included in the job description. If I have any questions about job duties not specified on this description that I am asked to perform, I should discuss them with my immediate supervisor or the city council. I further understand that future performance evaluations and merit increases to my pay are based on my ability to perform the duties and responsibilities outlined in this job description to the satisfaction of my immediate supervisor. I have discussed any questions I may have had about this job description prior to signing this form.

_____

Signature of employee

_____

Print Employee Name

_____

Date

HUTCHINS BUILDING

BUILT 1888 PRESERVED 2026

PRESERVED BY THE CITY OF FRANKLIN

Funded by
Nebraska Affordable Housing Trust Fund

Grant writers were:
South Central Economic Development District

Hutchins Building

Built 1888 Preserved 2026

Preserved by the City of Franklin

Margaret Siel, Mayor

City Council Members

Dave Platt

Dave Duncan

Sandy Urbina

Mike Stephens

HUTCHINS BUILDING

BUILT 1888 RENOVATED 2026

RENOVATED BY THE CITY OF FRANKLIN

Funded by
Nebraska Affordable Housing Trust Fund

Grant writers were:
South Central Economic Development District

HUTCHINS BUILDING

BUILT 1888 RENOVATED 2026

RENOVATED BY THE CITY OF FRANKLIN

Funded by
Nebraska Affordable Housing Trust Fund

Grant writers were:
South Central Economic Development District

ABCREATIVE, INC.

33160 W 83rd St
De Soto, KS 66018-8053 USA
(913) 583-3332
Accounting@ABcreative.net

INVOICE

BILL TO
City of Franklin
City of Franklin
1502 P Street
Franklin, Ne 68939 US

SHIP TO
City of Franklin
City of Franklin
205 16th Avenue
Franklin, NE 68939 US

INVOICE	25075-Final
DATE	10/21/2025
DUE DATE	11/13/2025

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
	3000 - Ground Cover / Safety Surfacing	2.75" (6' CFH) Duraplay Safety Surfacing - 50% - Aromatic Binder - Concrete Curbs, Trash Removal, Security, 4", 100% Color Upgrade (Red/Gray Mix)	0.3477	32,408.9732528	11,268.60
	3000 - Ground Cover / Safety Surfacing	Fitness Surfacing Arc shape. 2.75" (6' CFH) Duraplay Safety Surfacing 100% Grey - (Color Change Specified)- Aromatic Binder - Flush Edges (Concrete Curbs)	0.35	26,862.00	9,401.70
	4000 - Installation and Site Work	Grading	0.70	6,934.00	4,853.80
	4000 - Installation and Site Work	Backfill	0.70	800.00	560.00
	4000 - Installation and Site Work	Drainage	0.70	9,600.00	6,720.00
	4000 - Installation and Site Work	Construction Fence	0.70	2,500.00	1,750.00
	4000 - Installation and Site Work	Instrument Equipment Install	0.70	6,000.00	4,200.00
	4000 - Installation and Site Work	Superior Fitness Install	0.70	6,934.00	4,853.80
	10000 - Other Cost of Goods Sold	Concrete Curb around both surface areas, 8" x 8", Materials, install.	0.7046	16,133.4799886	11,367.65
	3000 - Ground Cover / Safety Surfacing	the installer did not use any security fencing at the job site	1	-2,500.00	-2,500.00

SUBTOTAL	52,475.55
TAX	0.00
TOTAL	52,475.55
PAYMENT	13,118.89

BALANCE DUE	**$39,356.66**

Pay invoice

South Central Economic Development District, Inc.
POB 79; 401 East Ave (2nd Floor)
Holdrege, NE 68949

Invoice

Date	Invoice #
4/7/2026	2081

Bill To

City of Franklin
619 15th Avenue
Franklin, NE 68939

P.O. No.	Terms	Project

Quantity	Description	Rate	Amount
	RCRP Grant Administration for the City of Franklin 23-RCRP-031 - 75% of General Administration budget, 75% of budget expended. - Completion of Milestone #3	5,000.00	5,000.00

Total $5,000.00

Morten Construction LLC
1120 62nd Ave
Kearney, NE 68845-0409
3089911973
mortenconstructionllc@gmail.com
www.mortenconstructionllc.com

Invoice

BILL TO
City of Franklin
1120 62nd Avenue
KEARNEY, NE 68845
United States

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
353	04/02/2026	$17,932.00	05/02/2026	Net 30	

P.O. NUMBER
Franklin Concrete for Park

DATE		DESCRIPTION	QTY	RATE	AMOUNT
	Paving		864	13.00	11,232.00
	Footings		6	500.00	3,000.00
	Dirt Work		1	3,000.00	3,000.00
	Material Concrete	rebar	1	700.00	700.00

BALANCE DUE **$17,932.00**

Pay invoice

05-04-5800
West Shelter pad.
Paid

AIA® Document G702® – 1992

Application and Certificate for Payment

TO OWNER:	City of Franklin 619 15th Avenue Franklin, NE 68939	**PROJECT:**	City of Franklin Downtown Apartments & Commercial Project a/k/a The Marcellus Building Project 615 15th Ave Franklin, NE 68939	**APPLICATION NO:**	009
				PERIOD TO:	March 27, 2026
				CONTRACT FOR:	General Construction
FROM	RMV Construction LLC	**VIA**	Erickson Sullivan Architects & Associates, LLC	**CONTRACT DATE:**	04-08-2025
CONTRACTOR:	1515 E 11th Street Kearney, NE 68847	**ARCHITECT:**	110 S. 14th Street, Suite 200 Lincoln, NE 68508	**PROJECT NOS:**	35024 / 2510 /

Distribution to:
OWNER : [X]
ARCHITECT : [X]
CONTRACTOR : [ ]
FIELD : [ ]
OTHER : [ ]

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
AIA Document G703®, Continuation Sheet, is attached.

1. ORIGINAL CONTRACT SUM		$1,922,800.00
2. NET CHANGE BY CHANGE ORDERS		$48,348.05
3. CONTRACT SUM TO DATE (Line 1 ± 2)		$1,971,148.05
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)		$898,495.80
5. RETAINAGE:		
a. 10% of Completed Work (Column D + E on G703: $898,495.80)=	$89,849.58	
b. 0.00% of Stored Material (Column F on G703: $0.00)=	$0.00	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)		$89,849.58
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)		$808,646.22
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)		$748,885.32
8. CURRENT PAYMENT DUE		$59,760.90
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)		$1,162,501.83

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	$49,063.05	$715.00
Total approved this Month	$0.00	$0.00
TOTALS	$49,063.05	$715.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: RMV Construction, LLC

By: _____ Date: 3/30/2026

State of: Nebraska
County of: Buffalo

Subscribed and sworn to before me this 30th day of March 2026

Notary Public: Kristie R France
My Commission expires: November 16, 2027

State of Nebraska – General Notary
KRISTIE R FRANCE
My Commission Expires
November 16, 2027

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED $59,760.90

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:

By: _____ Date: 4/7/26

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the

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NET CHANGES by Change Order		$48,348.05

Owner or Contractor under this Contract.

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(69caae21e3314a9db0e37416)

AIA® Document G703® – 1992

Continuation Sheet

AIA Document G702®, Application and Certification for Payment, or G732™, Application and Certificate for Payment, Construction Manager as Adviser Edition, containing Contractor's signed certification is attached.
Use Column I on Contracts where variable retainage for line items may apply.

City of Franklin Downtown Apartments & Commercial Project a/k/a The Marcellus Building Project
615 15th Ave
Franklin, NE 68939

APPLICATION NO:	009
APPLICATION DATE:	03-30-2026
PERIOD TO:	March 27, 2026
ARCHITECT'S PROJECT NO:	35024

A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
001	General Conditions	338,406.00	192,068.00	18,292.00	0.00	210,360.00	62.16%	128,046.00	0.00
002	Demolition	110,400.00	108,192.00	2,208.00	0.00	110,400.00	100.00%	0.00	0.00
003	Cast-In-Place Concrete - Reinforcing	3,100.00	3,100.00	0.00	0.00	3,100.00	100.00%	0.00	0.00
004	Cast-In-Place Concrete	22,360.00	2,683.00	0.00	0.00	2,683.00	12.00%	19,677.00	0.00
005	Structural Steel	54,732.00	21,500.00	0.00	0.00	21,500.00	39.28%	33,232.00	0.00
006	Rough Carpentry	139,240.00	133,671.00	5,569.00	0.00	139,240.00	100.00%	0.00	0.00
007	Finish Carpentry / Casework	83,114.00	0.00	0.00	0.00	0.00	0.00%	83,114.00	0.00
008	Insulation	11,683.00	0.00	0.00	0.00	0.00	0.00%	11,683.00	0.00
009	Liner	9,776.00	9,776.00	0.00	0.00	9,776.00	100.00%	0.00	0.00
010	Joint Sealants	2,500.00	0.00	0.00	0.00	0.00	0.00%	2,500.00	0.00
011	Doors, Frames, and Hardware	92,047.00	11,581.00	0.00	0.00	11,581.00	12.58%	80,466.00	0.00
012	Gypsum Board Assemblies	149,126.00	0.00	0.00	0.00	0.00	0.00%	149,126.00	0.00
013	Flooring	40,155.00	21,378.00	3,571.00	0.00	24,949.00	62.13%	15,206.00	0.00
014	Painting	48,193.00	0.00	0.00	0.00	0.00	0.00%	48,193.00	0.00
015	Specialties / Accessories	8,572.00	0.00	0.00	0.00	0.00	0.00%	8,572.00	0.00
016	Fire Suppression	39,950.00	9,987.50	0.00	0.00	9,987.50	25.00%	29,962.50	0.00
017	Plumbing	178,750.00	136,150.00	0.00	0.00	136,150.00	76.17%	42,600.00	0.00
018	HVAC	182,950.00	0.00	0.00	0.00	0.00	0.00%	182,950.00	0.00
019	Electrical	184,990.00	48,811.00	25,047.00	0.00	73,858.00	39.93%	111,132.00	0.00
020	Earthwork	23,000.00	1,500.00	0.00	0.00	1,500.00	6.52%	21,500.00	0.00
021	Bond	16,961.00	16,961.00	0.00	0.00	16,961.00	100.00%	0.00	0.00
022	Contractor's Fee	191,295.00	80,343.25	7,652.00	0.00	87,995.25	46.00%	103,299.75	0.00
023	Alternate #003 - Disposal Fees	(8,500.00)	(7,000.00)	0.00	0.00	(7,000.00)	82.35%	(1,500.00)	0.00
		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
CO #001	Change Order #001	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00

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A	B	C	D	E	F	G		H	I
ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D + E + F)	% (G÷C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
024	RFP #002 - Fire Extinguisher	(715.00)	(715.00)	0.00	0.00	(715.00)	100.00%	0.00	0.00
025	COR #001 - Basement - Stone Tuckpointing	26,210.00	26,210.00	0.00	0.00	26,210.00	100.00%	0.00	0.00
026	COR #003 - Extend Electrical Service	4,086.05	4,086.05	0.00	0.00	4,086.05	100.00%	0.00	0.00
027	RFP #001 - Floor Decking Replacement	4,252.00	4,252.00	0.00	0.00	4,252.00	100.00%	0.00	0.00
028	RFP #002 - Fire Extinguisher	50.00	50.00	0.00	0.00	50.00	100.00%	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
CO #002	Change Order #002	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
029	RFP #005 - Radon Mitigation	14,465.00	7,510.00	4,062.00	0.00	11,572.00	80.00%	2,893.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00
	GRAND TOTAL	**1,971,148.05**	**832,094.80**	**66,401.00**	**0.00**	**898,495.80**	**45.58%**	**1,072,652.25**	**0.00**

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(69caae21e3314a9db0e37416)

Bill to:
Margaret Siel, Mayor
City of Franklin, Nebraska
619 15th Avenue
Franklin, NE 68939
ap@cityoffranklin.net

ERICKSON SULLIVAN
ARCHITECTS

Date: 4/1/2026

Invoice: 13-35024

Due date: 4/15/2026

Project: City of Franklin Downtown Apartments and Commercial
Project #: 35024

Amount due for Architectural Services for the period ending March 31, 2026:

Description: Lump Sum Fee of $148,500 + Reimbursable Expenses					**Amount**
Service Type:	Contract Fee:	Percentage Complete:	Billed to Date:	Previous Fee Billing:	Current Fee Billing:
Construction Documents Phase:	$44,550.00	100%	$44,550.00	$44,550.00	$0.00
Procurement Phase:	$7,425.00	100%	$7,425.00	$7,425.00	$0.00
Construction Phase:	$37,125.00	70%	$25,987.50	$22,275.00	$3,712.50
Basic Compensation Due this Invoice:					$3,712.50
Reimbursable Expenses:					$0.00
Total Due This Period:					$3,712.50
Finance Charge:					$0.00
Total Due This Invoice:					**$3,712.50**

Thank you,

Trevor L. Hull, AIA

Unpaid balances overdue 30 days from this Statement Date are subject to a finance charge of 1% per month.

ERICKSON SULLIVAN
ARCHITECTS

April 7, 2026

Margaret Siel, Mayor
City of Franklin, Nebraska
619 15th Avenue
Franklin, NE 68939

Project: City of Franklin Marcellus Building

Progress Report for Invoice No. 13-35024

Ms. Siel:

Please find attached our current invoices for services for the month of March. Our work on these invoices includes:

(Marcellus)

- Site visits for Owner/Architect/Contractor (OAC) Meeting
- Responses to Contractor's questions
- Review of Contractor work and approval of Contractor pay application

Thank you,

Trevor L. Hull, AIA

REIMBURSEMENT REQUEST FORM FOR
NEBRASKA AFFORDABLE HOUSING TRUST FUNDS (NAHTF)
NEBRASKA DEPARTMENT OF ECONOMIC DEVELOPMENT

Name of Recipient	Mailing Address	City State Zip
City of Franklin	619 15th Ave	Franklin, NE 68959

NAHTF Award Number	Federal Identification Number	Payment Request Number	DED Program Representative
24-TFRH-34017	47-6006191	9	Morgan Pearson

Part I – STATUS OF FUNDS

1. Total of Previous Payment Requests for NAHTF funds.	**$ 469,626.54**	**IMPORTANT** Round all figures down to penny.
Proceed with this payment request only if Recipient has received notification of previous payment request approval.		

Part II – CASH REQUIREMENTS

Label each column with budget activity name.	Gen Admin	Housing Mgmt	Rehabilitation				
Enter "Final" if this is Final Request							Totals
1. Total Cash Requirements to Date	**$9,900.00**	**$0.00**	**$898,199.94**				**$908,099.94**
2. Less: Local Match (Other Funds) Applied			**$375,000.00**				**$375,000.00**
3. Less: State Trust Funds Disbursed to date (*Total of this line must agree with Part I, Line1)*	**$9,900.00**	**$0.00**	**$459,726.54**				**$469,626.54**
4. Total of Current State Trust Funds Requested	**$0.00**	**$0.00**	**$63,473.40**	**$0.00**	**$0.00**	**$0.00**	**$63,473.40**

I certify that this request for State Trust funds has been prepared in accordance with the terms and conditions of the NAHTF contract.
I also certify that all data reported above is correct and that the amount of the request for State Trust Funds is not in excess of current needs.

Signature of Authorized Official	Typed Name of Authorized Official	Date
	Margaret Siel, Mayor	4/14/2026
Signature of Authorized Official	Typed Name of Authorized Official	Date
	Raquel Felzien, Clerk/Treasurer	4/14/2026

Person Preparing Request for NAHTF Form Name:	Organization:	Email:	Telephone Number:
LeAnn Jochum	SCEDD, Inc.	leann@scedd.us	308.455.4776

DEPARTMENT OF ECONOMIC DEVELOPMENT USE	AMOUNT APPROVED: $	INITIALS	DATE

INCOMPLETE OR INCORRECT FORMS WILL NOT BE PROCESSED

Form Revised May 2023

Instructions on separate sheet of this excel.

INSTRUCTIONS
Reimbursement Request for
Nebraska Affordable Housing Trust Funds (NAHTF)

Nebraska Department of Economic Development (Revised May 2023)

GENERAL INSTRUCTIONS

- If a Recipient has more than one award, funds must be requested separately for each award.
- Double check addition and subtraction. **Incomplete or incorrect forms will not be processed**.
- This form is required to be submitted as an attachment to the corresponding AmpliFund Payment Request.
- Proceed with payment request only if notification of DED approval of any previous payment request has been received.
- Round all figures to the nearest penny.
- Original Form must be retained in Recipient's own file.

Reminder: Projects that receive sales proceeds are expected to use proceeds to pay current project expenses prior to requesting additional Trust Funds. Keep documentation of sales proceeds in project file for monitoring purposes.

IDENTIFYING INFORMATION

Name of Recipient: Name of organization awarded funds (must match name in contract)
Mailing Address, City, State, and Zip Code: Address of organization named in contract
NAHTF Award Number: Award Number assigned to the contract by DED (i.e., 00TFHP9999)
Federal Identification Number: Nine-digit tax ID number of organization (must match Federal ID on ACH W9)
Payment Request Number: Number of **this** Payment Request. Payment Requests are numbered consecutively
DED Program Representative: The DED regional housing program representative for this project.

PART I – STATUS OF FUNDS

Line 1 - Enter Total of NAHTF funds received from DED to date.

PART II – CASH REQUIREMENTS

Part II provides information on the recipient's local match contribution, cumulative expenses, and current funding request for reimbursement of expenses charged to the project. The NAHTF Program is designed to be a reimbursement only program. Requests for funds are to be submitted after expenses have been incurred and after proof of payment for those expenses can be provided within the payment request. There is no minimum payment request amount. Only submit the next payment request **after** previous payment request has been approved by DED.

- Identify activity description above each column using titles found in Sources and Uses Section of the NAHTF contract.
- Enter "Final" if this draw will be the final reimbursement request of the project.
- Complete the cumulative totals in Part II, Lines 1 thru 3 for all activities even if funds are not currently being requested.
- Enter totals to the right of each row and the bottom of each column.

Line 1 – Enter the total of all NAHTF & match funded project cash requirements to date under each activity. This amount should be equal to all expenditures paid to date from cash match and/or reimbursed NAHTF funds plus amount of this payment request.
Line 2 – Enter Amount of cash match expended to date to meet the cash match obligations, including this payment request.
Line 3 – Enter Amount of State Trust Funds disbursed to date for each activity. Total column must agree with Part I, Line 1.
Line 4 – Total current State Trust Funds Requested per category by subtracting lines 2 and 3 from line 1. This amount is how much NAHTF reimbursement is needed to cover expenses which were incurred during period of this payment request for activities listed in the contract.

Two signatures in Blue Ink are required for each payment request. These signatures must match the authorized signatures submitted to DED on the current Authorization to Request NAHTF Funds form. Please list the Preparer's Name, Organization and Telephone Number. After signing and dating the Request for Reimbursement Form, the Recipient must upload as attachment to the AmpliFund Payment Request and should retain a copy of the original form in their file.

RESOLUTION NO. 2026-03

WHEREAS, the Mayor and Council of the City of Franklin, Nebraska intend to provide adequate salaries for summer employees within the salary range provided by Sec. 1-218 of the Municipal Code;

NOW THEREFORE BE IT RESOLVED by the Mayor and Council of the City of Franklin, Nebraska that the following salaries are hereby filed for the following named employees:

Charity Olson, Pool Manager	$16.50 per hour
Linda Herrick, Asst. Pool Manager	$15.75 per hour
Ella Carraher, Asst. Pool Manager/lifeguard	$14.00 per hour
Lola Loschen,Asst. Pool Manager/lifeguard	$14.00 per hour
Oliva Loschen, Lifeguard	$13.25 per hour
Lena Loschen, Lifeguard	$12.25 per hour
Jovie Carraher,Lifeguard	$11.00 per hour
Ruby Carraher, Lifeguard	$11.00 per hour
Calvin Carraher, Lifeguard	$11.00 per hour
Josie Marks, Lifeguard	$11.00 per hour
Mark Florom, Ball Park Manager	$ 2,000 Per year; $500. at end of season
Lisa Harrision, part-time, Library	$15.00 per hour
Olivia Loschen, part-time, Library	$12.50 per hour

Lena Loschen, part-time, Library	$12.50 per hour
Lindy Loschen, part-time, Library	$12.50 per hour
Lola Loschen, part-time, Library	$12.50 per hour
Kallie Rutt, part-time, Library	$12.50 per hour
Jovie Carraher, part-time, Library	$12.50 per hour
Ruby Carraher, part-time, Library	$12.50 per hour

FURTHER RESOLVED, that said salaries shall be effective as of April 14th, 2026, unless otherwise **passed and approved this 14th, day of April 2026**

ATTEST:

_____
Margaret M. Siel, Mayor

_____
Raquel Felzien, City Clerk